



TOWN OF HANOVER

NEW HAMPSHIRE

ANNUAL REPORT FOR THE FISCAL YEAR ENDING JUNE 30, 2023 & 2024 TOWN MEETING



Photo Credit: Students from Bernice A. Ray School

ANNUAL TOWN MEETING

Tuesday, May 14, 2024
Voting: 7:00 a.m. to 7:00 p.m.
Business Meeting: 7:00 p.m.
Hanover High School Gymnasium
41 Lebanon Street

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TOWN OF HANOVER DIRECTORY

<u>Department</u>	<u>Phone</u>	<u>Address</u>	<u>Email</u>	<u>Hours</u>
Ambulance, Fire, Police..... EMERGENCY	911			24 hours/day --- 7 days/week
Animal Control - Police	643-2222	46 Lyme Rd		24 hours/day --- 7 days/week
Assessing Department (Town Offices)	640-3207	41 South Main St	assessor@hanovernh.org	Monday – Friday 8:30am - 4:30pm
Cemetery Department (lot maintenance and sales)	640-3376	48 Lebanon St	asa.metcalf@hanovernh.org	Monday – Friday 7:00am - 3:30pm
Cemetery Department (deed administration, historic records)	640-3202	41 South Main St	donna.stender@hanovernh.org	Monday – Friday 8:30am – 4:30pm
Etna Library	643-3116	130 Etna Rd Etna	etna.library@hanovernh.org	Monday 9:00am - 5:00pm; Tuesday 12:00pm - 6:00pm; Wednesday 9:00am - 5:00pm; Thursday 12:00pm – 6:00pm; Friday 9:00am - 5:00pm; Saturday 10:00am - 3:00pm Closed on Sundays
Fire Department (Non-Emergency)	643-3424	48 Lyme Rd	firedept@hanovernh.org	24 hours/day --- 7 days/week
Howe Library	643-4120	13 South St.	circulation@thehowe.org	Monday - Thursday 9:00am - 7:00pm; Friday 12:00pm - 5:00pm; Saturday 10:00am - 5:00pm; Sunday 12:00pm - 5:00pm
Human Resources (Town Offices)	640-3208	41 South Main St	humanresources@hanovernh.org	Monday - Friday 8:30am - 4:30pm
Information Technology (Town Offices)	640-3222	41 South Main St	corey.stevens@hanovernh.org	Monday – Friday 8:30am - 4:30pm
Parking Division (Town Offices)	640-3220	41 South Main St	parking@hanovernh.org	Monday – Friday 8:30am - 4:30pm
Parks & Recreation Department (Richard W. Black Center)	643-5315	48 Lebanon St	recdept@hanovernh.org	Summer Hours Mon-Thurs - 8:00am - 5:30pm (closed for lunch 12:30-1) Fall-Winter-Spring Hours Mon-Thurs 9:00am – 5:30pm (closed for lunch 12:30-1) Open by appointment Saturdays and Sundays
Planning & Zoning (Town Offices)	643-0708	41 South Main St	planning@hanovernh.org	Monday - Friday 8:30am - 4:30pm
Police Department/Dispatch (Non-Emergency)	643-2222	46 Lyme Rd		24 hours/day --- 7 days/week
Public Works/ Highway	643-3327	194 Lebanon St Route 120	dpw@hanovernh.org	Monday – Friday 7:00am - 3:30pm

TOWN OF HANOVER DIRECTORY (CONTINUED)

Town Clerk & Tax Collector (Town Offices)	640-3201	41 South Main St	townclerk@hanovernh.org	Monday - Friday 8:30am - 4:30pm
Town Manager (Town Offices)	643-0701	41 South Main St	townmgr@hanovernh.org	Monday - Friday 8:30am - 4:30pm
Trees & Public Gardens (Parks and Recreation)	640-3376	48 Lebanon St	asa.metcalf@hanovernh.org	Monday – Friday 7:00am - 3:30pm
Water Treatment Facility	640-3236	41 Grasse Rd	dylan.mcdermott@hanovernh.org	Monday – Friday 7:00am - 3:30pm
Water Reclamation Facility	643-2362	121 South Main St Route 10	kevin.maclean@hanovernh.org	Monday – Friday 7:00am - 3:30pm
Welfare Assistance Coordinator	640-3209	41 South Main St (Town Offices)	jen.gantrish@hanovernh.org	Monday - Friday 8:30am - 4:30pm (by appointment)

MISSION STATEMENT & TOWN MANAGEMENT STAFF

The government of the Town of Hanover exists to provide public services for all the citizens of Hanover. To this end, the mission of the management of the Town of Hanover is to provide guidance and direction to all town employees to:

- Provide responsive, friendly, and courteous service to the public and encourage open communication between all citizens and all public employees and officials.
- Encourage them to regularly improve their professional skills to enable them to provide efficient, high quality, and fiscally responsible service.
- Dedicate themselves to the highest standards of ethical behavior in all dealings with the public and each other.

Administrative Services - Finance Director

Ellen Bullion

ellen.bullion@hanovernh.org

Assessing Director

Norm Bernaiche

norm.bernaiche@hanovernh.org

Fire Chief

Michael Gilbert, Acting Fire Chief

michael.gilbert@hanovernh.org

Deputy Fire Chief

Michael Gilbert

michael.gilbert@hanovernh.org

Health Officer

Ryan Borkowski

ryan.borkowski@hanovernh.org

Human Resources Director

Katie Williams

katie.williams@hanovernh.org

Information Technology

Corey Stevens

corey.stevens@hanovernh.org

Librarian – Etna Library

Jeffrey Metzler

jeff.metzler@hanovernh.org

Library Director – Howe

Rubi Simon

rubi.simon@thehowe.org

Parks & Recreation Director

John Sherman

john.sherman@hanovernh.org

Planning & Zoning Director

Rob Houseman

robert.houseman@hanovernh.org

Police Chief

Charlie Dennis

charlie.dennis@hanovernh.org

Public Works Director

Peter Kulbacki

peter.kulbacki@hanovernh.org

Town Manager

Alex Torpey

townmgr@hanovernh.org

Town Officials Boards and Committees

Elected Officials (by ballot vote)

Etna Library Board of Trustees

3 year term - Ballot Vote

Kathleen Chaimberg	5/2025
Elizabeth Cornell	5/2024
Elizabeth Storrs	5/2026

Moderator

2 year term - Ballot Vote

Jeremy Eggleton	5/2024
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Selectboard

3 year term - Ballot Vote

Chr	Athos J. Rassias	5/2025
Sec	Carey Callaghan	5/2026
Vice Chr	Joanna Whitcomb	5/2024
	Nancy A. Carter	5/2024
	Jennie Chamberlain	5/2026

Supervisors of the Checklist

6 year term - Ballot Vote

Alison Gorman	5/2026
Aileen Chaltain	5/2028

4 year term - Ballot Vote

Patricia Dewhirst	5/2024
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Town Clerk

3 year term - Ballot Vote

Roberta Hitchcock	5/2025
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Trustees of Trust Funds

3 year term - Ballot Vote

Sally J. Boyle	5/2025
Kari Asmus	5/2026
Judson (Jay) Pierson	5/2024
Joanna Whitcomb - Selectboard Rep	

Elected Officials (nominated at Town Meeting)

Advisory Board of Assessors

3 year term - Nominated at Town Mtg by Majority Vote

Joe Roberto	5/2026
H. McIntyre Gardner	5/2025
John Brighton	5/2024
Joanna Whitcomb - Selectboard Rep	
Carey Callaghan - Selectboard Rep - ALT	

Town Officials Boards and Committees

Fence Viewers

1 year term - Nominated at Town Mtg by Majority Vote

Robert Grabill	5/2024
Matt Marshall	5/2024
Sarah Packman	5/2024

Pine Park Commissioner

3 year term - Nominated at Town Mtg by Majority Vote

Robert Houseman	5/2025
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Surveyors of Wood and Timber

1 year term - Nominated at Town Mtg by Majority Vote

James Kennedy	5/2024
Robert Keene	5/2024

Appointed Officials (by the Selectboard)

Advanced Transit Board

Appointed by the Selectboard

Mark Beliveau	*6/2025
Robert Houseman	*6/2026

**to align with fiscal year of the Advance Transit Board*

Hanover Bike Walk Committee

Appointed by the Selectboard

	Kate Hawkins	6/1/2024
	Hugh Mellert	12/1/2026
	Bill Young	6/1/2024
Secretary	David Anderson	6/1/2024
Vce Chair	Nicolas Macri	12/1/2024
Chair	Jennie Chamberlain	6/1/2025
	Joanna Whitcomb	6/1/2024
	Robert Houseman	6/1/2024
	Lara Acker	6/1/2025
	Scot Drysdale	6/1/2026

Representatives & Others

Joanna Whitcomb - Selectboard Alt
 Jennie Chamberlain, Selectboard Rep
 Carolyn Radisch - *Consultant*
 Robert Houseman, P&Z Director
 James Martin, HPD

Town Officials Boards and Committees

Capital Improvement Program Committee

Appointed by Selectboard

	Alex Torpey, Town Manager	8/2024
	Ellen Bullion, Finance/Admin Serv Director	8/2024
	Peter Kulbacki, Public Works Director	8/2024
	Carey Callaghan, Selectboard	8/2024
Vice Chr	Jennie Chamberlain, Selectboard	8/2024
Chair	John V. Dolan, Hanover Finance Committee	8/2024
	Kim Hartman, Hanover School District	8/2024
	Brian Edwards, Hanover Planning Board	8/2024
Secty	Nicolás Macri, Public at-large/Dartmouth	8/2024

Conservation Commission

3 year term - Appointed by the Selectboard

Full Members

Chr	Whit Spaulding	9/2023
VChr	Hugh Mellert	9/2023
	Lucretia Witte	3/2026
	John Donovan	10/2024
	Matthew Cunningham	6/2026

Alternate Members

Alt.	John M. Trummel	11/2025
Alt.	Vacancy	
Alt.	Vacancy	
	Athos Rassias - Selectboard Rep	

Hanover Finance Committee

3 year term - Appointed by Town Moderator (Jeremy Eggleton) &

Hanover School District Moderator (Tom Csatari)

Chr	Kari Asmus	7/2024
	Herschel S. Nachlis	7/2024
	John V. Dolan	6/2026
Vice Chr	Gregory Snyder	6/2025
Secty	Richard W. Greger, Jr.	6/2025
	Toni Barry - Hanover School Board Rep	
	Carey Callaghan - Selectboard Rep	
	Athos Rassias - Selectboard Rep - ALT	

Hanover Improvement Society

Jennie Chamberlain - Selectboard Rep

Building Code Advisory Board

	John Wilson	9/2026
	Randy Mudge	9/2026
	John Vansant	9/2023
	H. Sloane Mayor	9/2026

Town Officials Boards and Committees

Planning Board

3 year term - Appointed by the Selectboard

Full Members

	Iain Sim	10/2025
<i>Chr</i>	Brian Edwards	10/2025
	Paul Simon	9/2023
	Kristine McDevitt	03/2026
	Elizabeth Esinhart	9/2023
	Jarett Berke	9/2024

Alternate Members

	Jack O'Toole	5/2024
	Catherine Reike	6/2024
	Michael Cox	7/2025

Representatives

Nancy A. Carter - Selectboard Rep
Jennie Chamberlain - Selectboard Rep - ALT

Sustainable Hanover Committee

3 year term - Appointed by the Selectboard

	Chris Kennedy	4/2026
	Susan Edwards	9/2025
	Dennis Robison	1/2027
<i>Co-Chr</i>	Yolanda Baumgartner	10/2024
	Barbara Calloway	10/2024
<i>Co-Chr</i>	Judith Colla	3/2025
	Nancy Serrell	9/2024
	Catherine Reike	1/2026
	Lynn Sheldon	6/2026
	Marcus Welker, Dartmouth College Rep	
	Peter Kulbacki, <i>Director of Public Works</i>	
	Rob Houseman, <i>Director of Planning, Zoning & Codes</i>	
	Nancy Carter, Selectboard Rep	

Trescott Company Board

<i>Secty</i>	Carey Callaghan - Selectboard
<i>Vice Chair</i>	Jessica Nylund - <i>Dartmouth College</i>
<i>Treas</i>	Josh Keniston - <i>Dartmouth College</i>
	Alex Torpey - <i>Town Manager</i>
	Emma Wolfe - <i>Dartmouth College</i>
<i>Chair</i>	Athos Rassias - Selectboard

Upper Valley Lake Sunapee Council

Representatives

	Christopher Kennedy	1/2027
	Jennie Chamberlain	2/2027
	David Anderson	6/2026

Town Officials Boards and Committees

Zoning Board of Adjustment

3 year term - Appointed by the Selectboard

5 members (per RSA 673:3) up to 5 alt members

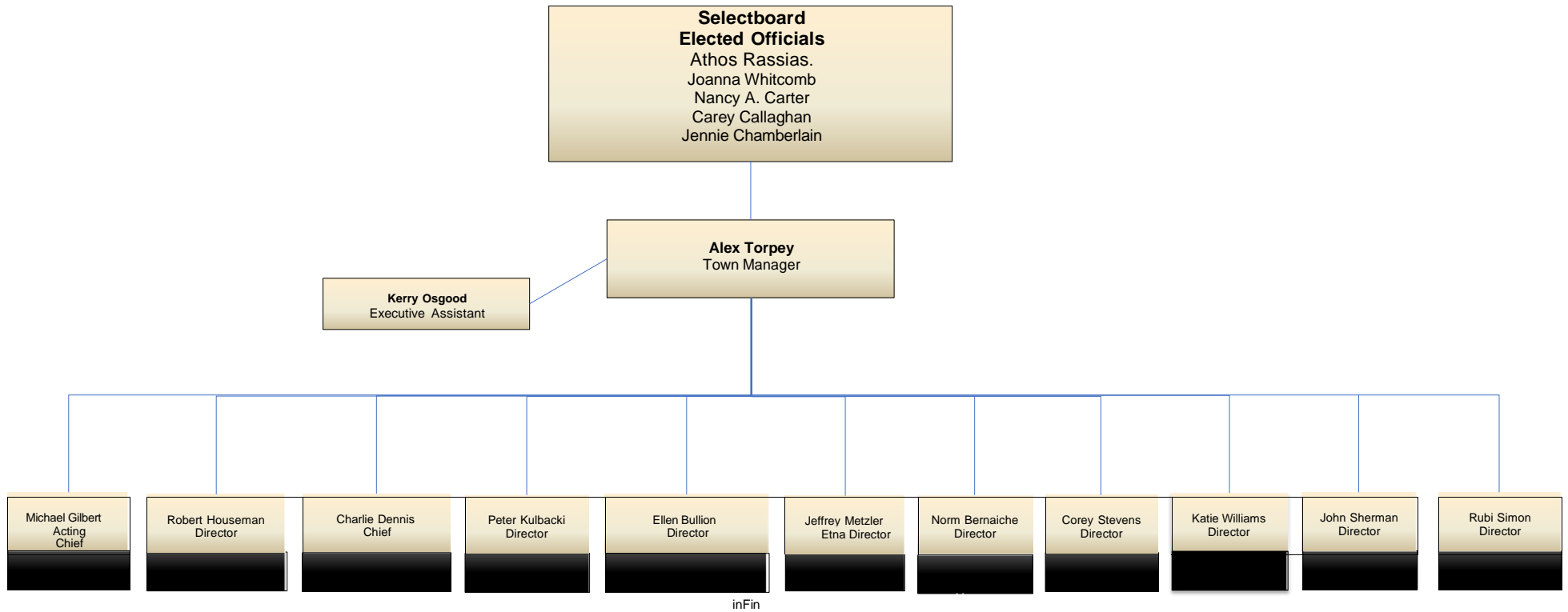
Full Members

<i>Clerk</i>	<i>Vacant</i>	
Chr	H. Bernard Waugh	9/2025
V. Chr	William Fischel	7/2025
	Jeremy Eggleton	9/2025
	Arthur Gardiner	9/2020
	Elizabeth Esinhart, Planning Board Rep	9/2023
	Richard Green	1/2026
	Matthew Stover	1/2026

Alternate Members

Alt.	<i>Vacancy</i>
Alt.	<i>Vacancy</i>
Alt.	<i>Vacancy</i>

Town of Hanover



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Town of Hanover Employees

<u>DEPARTMENT / EMPLOYEE</u>	<u>POSITION TITLE</u>	<u>HIRE DATE</u>
TOWN MANAGER		
Alex Torpey	Town Manager	6/27/2022
Kerry Osgood	Executive Assistant to Town Manager	8/27/2018
ADMINISTRATIVE SERVICES		
Ellen Bullion	Finance Director	1/23/2023
Tamara Chapin	Finance & Accounting Manager	8/10/2022
Melissa Martin*	Tax Collector/Associate Town Clerk	9/12/2022
Karen McCusker	Accounting Assistant	6/13/2005
Donna Stender	Deputy Tax Collector/Assistant Town Clerk	5/21/2007
Tracy Walsh	Senior Clerk/Deputy Director of Admin Services	10/10/2023
ASSESSING		
Normand Bernaiche	Assessing Director	3/2/2020
Sue Girouard	Financial & Information Analyst	5/23/1994
Jerry Roberts	Field Appraiser I	10/18/2022
FIRE		
Martin McMillan	Fire Chief	5/5/2014
Brandon Adams	Firefighter - EMS Provider - AEMT	10/10/2022
Sheri Clifford	Administrative Assistant - FD	5/31/2018
Robert Diehm	Fire Lieutenant	9/27/2007
Christopher Doolan*	Fire Captain	3/14/2004
John Emerson	Fire Lieutenant	2/7/2007
Helder Ferreira	Firefighter - EMS Provider - AEMT	10/10/2022
Michael Gilbert	Deputy Fire Chief/Acting Fire Chief	9/10/1998
Shawn Harlow	Firefighter - EMS Provider - AEMT	2/28/2022
Dana Hartley	Firefighter - EMS Provider - EMT	8/7/2023
Richard Kahan	Firefighter - EMS Provider - AEMT	7/18/2022
Leif Jopek	Firefighter - EMS Provider - MEDIC	8/2/2016
Jeremy Labombard	Fire Lieutenant	2/14/2012
Kevin LaHaye	Firefighter - EMS Provider - AEMT	6/21/2021
Scott Letson	Fire Captain	9/7/2008
Jeremiah Linehan	Fire Lieutenant	1/2/2005
Joshuah Lounsbury	Fire Captain	6/29/2009
Joshua Merriam	Fire Captain	10/3/2008
Christopher Mielewski	Firefighter - EMS Provider - MEDIC	7/18/2022
Robert Mousley	Firefighter - EMS Provider - MEDIC	2/24/2003
Christopher Sweitzer	Firefighter - EMS Provider - AEMT	9/19/2013
Blair Weathers	Firefighter - EMS Provider - MEDIC	11/16/2012
Ebben Whitehair	Firefighter - EMS Provider - AEMT	3/12/2018
Jon Wilkinson	Firefighter - EMS Provider - AEMT	9/23/2013
ETNA LIBRARY		
Jeffrey Metzler	Etna Library Director	9/27/2021
Sarah Johnson Molesworth	Etna Librarian Assistant	7/1/2014
Mary Ellen Rigby	Substitute/Circulation Assistant - Part-Time	2/4/2017
Stephanie Snelling	Substitute/Circulation Assistant - Part-Time	11/3/2008
HOWE LIBRARY		
Rubi Simon	Howe Library Director	9/19/2016
Peter Appleton	Public Services Librarian	10/20/2014
Gary Barton	Youth Services Assistant - Part Time	7/5/2005
Charlotte Bernini	Circulation Assistant - Part Time	1/1/1984
Avery Brooks	Library Page - Part Time	10/5/2023
Lisa Burtan	Circulation Assistant - Part Time	12/4/2023

Amy Cockerill	Head of Youth Services	1/17/2023
Megan Coleman	Public Relations/Outreach Librarian	9/7/2012
Gail (Pat) Cook	Circulation Assistant - Part Time	7/30/2015
Kristen Giebutowski	Circulation Assistant - Part Time	11/4/2019
Mary Gould	Reference Assistant - Part Time	1/5/2009
Samuel Glueck	Library Page - Part Time	8/25/2013
Janice Grady	Office and Facility Manager	6/27/1988
Jared Jenisch	Public Services Librarian	6/1/2015
Tessa Johnson	Adult Services Librarian	8/28/2023
Lauren Miller	Circulation Assistant - Part Time	9/7/2022
Samantha Milnes	Reference Assistant - Part Time	8/1/2022
Michael Morris	Public Services Librarian	2/22/2011
Rhys Morris	Circulation Assistant - Part Time	11/6/2019
Mehriban Ramanova	Circulation Assistant - Part Time	4/6/2022
Kate Bass	Youth Services Assistant - Part Time	12/2/2011
Jordan Russell	Reference Assistant - Part Time	7/25/2022
Kelly Sennott	Circulation Assistant - Part Time	6/18/2019
Pamela Smith	Head of Technical Services/Systems Manager	1/10/1994
Amelia Talbert	Technical Services Library Assistant	10/17/1994
Cynthia Taylor	Youth Services Assistant - Part Time	6/30/2003
Eric Ticehurst	Library Page - Part Time	4/1/2000
Sondra VanderPloeg	Head of Circulation	11/26/2018

HUMAN RESOURCES

Avery Crotty*	Talent Acquisition/Retention Coordinator	10/16/2023
Katie Williams	Human Resources Director	2/13/2023
Deborah Muszynski*	Human Resources Coordinator	5/18/2020
Jen Gantrish	Welfare Coordinator / Elder Advocate	8/14/2012
Doris Yates	Community Nurse	1/2/2018

INFORMATION TECHNOLOGY

Corey Stevens	Information Technology Director	8/16/1999
Michael Hartell	Information Technology Technician	5/30/2017

PARKS & RECREATION

John Sherman	Parks and Recreation Director	9/14/2015
Elizabeth Burdette	Parks and Recreation Assistant Director	3/21/2008
Sawyer Connolly*	Out of School Time Program Specialist	8/15/2022
Elizabeth Craig*	Out of School Time Program Specialist	8/25/2023
Natalie Cutting	Out of School Time Program Specialist	6/19/2023
Sierra Decker*	Out of School Time Program Specialist	11/15/2021
Tyler Howard	Grounds Crew Worker	1/27/2020
Cassie Hutchinson	Out of School Time Assistant Director	8/15/2016
Christopher Koloski	Grounds Crew Leader	8/15/2016
Nicole Leonard	Out of School Time Program Director	8/18/2008
Britny Marsh*	Events & Media Manager	10/3/2022
Asa Metcalf	Arborist	11/12/2013
Justin Pero	Athletics Program Manager	5/23/2022
Summer Whitcomb	Out of School Time Program Coordinator	4/7/2022
Steven Zelows	Community Center Program Manager	9/1/2022

PLANNING & ZONING

Robert Houseman	Planning and Zoning Director	9/8/2016
Ryan Borkowski	Building Inspector	2/22/1999
Shayne Pratte	Assistant Building Inspector	1/4/2022
Beth Rivard	Administrative Assistant	4/8/1999
April Salas*	Sustainability Director	4/16/2018
Bruce Simpson	Planner	9/6/2022
Victoria Smith	Senior Planner - Per Diem	4/5/1999
Alexander Taft	Senior Planner - Full Time	3/28/2022

POLICE

Charles Dennis	Police Chief	6/9/2014
Michael Alterisio	Corporal	10/27/2014
Austin Aziz	Police Officer	8/1/2022
Kayla Boisvert	Police Officer	2/5/2022
Daniel Fowler	Sergeant	5/31/2016
Aaron Frank	Police Officer	12/22/2021
Ryan Kennett	Corporal	6/1/2008
Joseph Landry	Corporal	4/11/2016
Ethan Martin	Sergeant	4/16/2018
James Martin	Police Captain	2/8/2021
Nicholas McNutt	Sergeant	12/12/2022
Timothy Meenagh	Corporal	11/27/2017
Elizabeth Rathburn	Administrative Secretary	9/4/2002
Scott Rathburn	Lieutenant - Part Time	5/15/2024
Michael Schibuola	Lieutenant	4/5/2021
Christopher Swain	Sergeant	5/14/2012
Sheryl Tallman	Records Coordinator	4/28/1997
Lincoln Tracey	Police Officer	2/7/2022
Matthew Ufford	Sergeant	3/13/2006
Jephunneh Underwood	Police Officer	6/12/2023
Audra Weber	Police Officer	4/1/2020
James Zeblisky	Police Officer	8/16/2021

POLICE - COMMUNICATIONS

E. Douglas Hackett	Communication Services Coordinator	7/26/1999
Lisa Camarra	Communications Officer - Part Time	12/18/1991
Brooke Camp	Communications Officer	2/13/2023
Timothy Goodwin	Communications Supervisor	2/17/2000
Diana Marx	Communications Officer	2/27/2017
Brian Paine	Communications Officer	7/15/2013
David Saturley	Communications Officer	2/15/1998
Michael Trottier	Communications Officer	11/9/2020
Duane Egner	Communications Officer - Part Time	8/6/2013
Gail Egner	Communications Officer - Part Time	7/27/2006
Caitlyn Atkinson	Communications Officer	7/21/2020

POLICE - PARKING

Christopher McEwen	Parking Control Operations Supervisor	12/8/1992
Sean Grady	Parking Control Officer	2/24/2020
Mark Greenan	Parking Cashier - Part Time	11/5/2008
Eric Hudson	Parking Administrative Clerk	8/8/2022
Christopher Ng*	Parking Control Office - Part Time	11/2/2022
Douglas Lantz	Parking Control Officer	11/28/2016
Richard Sorochak	Parking Facility Cashier - Part Time	4/30/2018
Anthony Scelza	Parking Facility Cashier - Part Time	5/23/2023

PUBLIC WORKS – ADMINISTRATION

Peter Kulbacki	Public Works Director	12/22/1997
Adriane Coutermarsh	Administrative Assistant	9/10/2007
Christina Hall	Deputy Director - Engineering & Utilities	1/27/2022
Gary Searles	Administrative Coordinator	6/21/2010

PUBLIC WORKS - BUILDING MAINTENANCE

Ross Farnsworth	Facilities Maintenance Superintendent	7/12/2010
Mark Curulla	Building Crew Worker	9/10/2007
Christopher Jordan	Building Crew Worker	6/30/2022
Earl Miller	Building Crew Leader	12/18/2023
Edward Woodbury	Building Maintenance Technician	5/24/2012

PUBLIC WORKS - FLEET MAINTENANCE

Donald Foster	Fleet Maintenance Superintendent	5/11/1998
David Brown	Mechanic	6/7/2021
Larry Holmes	Mechanic	3/31/2012

PUBLIC WORKS - HIGHWAY

Randall MacDonald	Highway Operations Supervisor	3/3/1997
Christopher Berry	Heavy Equipment Operator/Hwy Maintenance	3/17/2003
James Cadwell*	Heavy Equipment Operator/Hwy Maintenance	10/3/2022
William Chapman	Light Equipment Operator/Hwy Maintenance	8/21/2023
Roger Darisse*	Heavy Equipment Operator/Hwy Maintenance	8/13/2003
Moses Delphia*	Heavy Equipment Operator/Hwy Maintenance	1/26/2004
David Field	Heavy Equipment Operator/Hwy Maintenance	4/21/2008
Trevor Field	Heavy Equipment Operator/Hwy Maintenance	5/30/2023
Bernie Hazlett*	Heavy Equipment Operator/Hwy Maintenance	9/16/1982
Robert Henry, Jr.	Heavy Equipment Operator/Hwy Maintenance	1/26/2004
Logan Maas	Light Equipment Operator/Hwy Maintenance	8/28/2023
Daniel Morancy	Heavy Equipment Operator/Hwy Maintenance	5/1/2023
Steve Perry	Sr. Heavy Equipment Operator/Hwy Maintenance	5/29/2002
Bruce Sanborn	Heavy Equipment Operator/Hwy Maintenance	4/18/2008
Hunter Stebbins	Light Equipment Operator/Hwy Maintenance	7/1/2019
Hugh Townsend*	Light Equipment Operator/Hwy Maintenance	10/31/2022

PUBLIC WORKS - SEWER MAINTENANCE & CONSTRUCTION

James Cray	Sewer Maintenance & Construction Supervisor	12/12/2011
Todd Bragg	Sewer Maintenance & Construction Worker	7/1/1988

PUBLIC WORKS - WATER

Mark Bean	Water Distribution Technician	2/13/2006
Dylan McDermott	Senior Water Technician	7/1/2015
James Messier	Water Distribution Technician	8/14/2003
Wyatt Ulman	Water Distribution Technician	9/5/2017

PUBLIC WORKS - WATER RECLAMATION

Kevin MacLean	Wastewater Treatment Superintendent	8/18/2003
Jason Goodrich	Wastewater Treatment Technician	3/2/2015
Richard Scheuer	Laboratory Technician	6/18/2007
Riley Saladino	Wastewater Treatment Technician	8/7/2023
Dennis Smith	Wastewater Maintenance Technician	5/9/2000

** Indicates employee termed (resigned/retired) during 2023*

TOWN OF HANOVER
2023 MILESTONES LIST (as of December 31, 2023)
20+ YEARS OF TOWN SERVICE

# of years	Employee Name	Department	Hire Date
41	Bernard Hazlett*	Public Works	9/16/1982
39	Charlotte Bernini	Howe Library	1/1/1984
35	Janice Grady	Howe Library	6/27/1988
35	Todd Bragg	Public Works	7/1/1988
32	Lisa Camarra	Police - Communications	12/18/1991
31	Christopher McEwen	Police - Parking	12/8/1992
29	Pamela Soren Smith	Howe Library	1/10/1994
29	Mary Ryan*	Howe Library	8/8/1994
29	Amelia Jane Talbert	Howe Library	10/17/1994
26	Randall MacDonald	Public Works	3/3/1997
26	Sheryl Tallman	Police	4/28/1997
25	Peter Kulbacki	Public Works	12/22/1997
25	David Saturley	Police	2/15/1998
25	Donald Foster	Public Works	5/11/1998
24	Ryan Borkowski	Planning & Zoning	7/3/1998
25	Michael Gilbert	Fire	9/10/1998
24	Victoria Smith	Planning & Zoning	4/5/1999
24	Beth Rivard	Planning & Zoning	4/8/1999
24	E. Douglas Hackett	Police – Communications	7/26/1999
24	Corey Stevens	Information Technology	8/16/1999
23	Timothy Goodwin	Police	2/17/2000
23	Eric Ticehurst	Howe Library	4/1/2000
23	Dennis Smith	Public Works	5/9/2000
21	Elizabeth Santaw-Rathburn	Police - Admin	9/4/2002
21	Steven Perry	Public Works	5/29/2002
20	Robert Mousley	Fire	2/24/2003
20	Christopher Berry	Public Works	3/17/2003
20	Cynthia Taylor	Howe Library	7/7/2003
20	James Messier	Public Works	8/14/2003
20	Kevin Maclean	Public Works	8/18/2003

By Department:

Fire	2	Planning & Zoning	3
Howe Library	7	Police	7
IT	1	Public Works	10
Parks & Recreation	0	Town Manager	0

* Retired during 2023

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TOWN OF HANOVER

TOWN MODERATOR'S
MESSAGE

&

2024
TOWN MEETING
WARRANT

TOWN MODERATOR'S MESSAGE

Town Meeting is an expression of pure democracy in which the voters directly act as the legislative body which approves the Town's budget and determines its other major policies. Registered voters meeting as a body have the power to pass, amend, or defeat any of the warrant articles which have been put forward by the Select Board or by voter petition. Polling on ballot questions will be conducted at Hanover High School Gym from 7:00 AM to 7:00 PM on Town Meeting Day. The business meeting portion follows in the Gym starting at 7:00 PM.

Parking will be in the back of the HHS Gym (between HHS and the track/football field), entrance off Lebanon Street on the Coop side of the High School, exit onto Hovey Lane. In other words, parking traffic for the ballot voting will be clockwise. Voters will enter the gym to vote on the back side of the building facing the track. Spread the word!

As always, the Moderator's Rules for Town Meeting:

- Voters wishing to speak should approach the microphone to do so. Please wait for the microphone and state your name and address clearly before making your statement.
- Non-voters may not participate, except as recognized by the Moderator to offer information or answer a question.
- All substantive motions and amendments must be presented in writing for the consideration of the body. In all motions or proposed amendments, try to avoid phrasing where a negative vote is needed to express a positive intent.
- Only one amendment at a time may be considered and it must be voted upon before another is proposed.
- Votes may be manifest by voice vote, show of hands (holding colored cards for visibility) or by secret (yes/no) paper ballot, of a specified color, or marked with a specified letter, for voter clarity.
- A request for secret ballot may be made in writing by at least five present registered voters delivered to the Moderator before the voice vote is called for. The Moderator may call for a secret paper ballot at any time.
- Any ruling by the Moderator may be challenged by any registered voter. The Moderator will then poll the house, with a simple majority controlling the outcome.
- Voters will have the opportunity to speak once on a particular article, beginning with the presenter of the motion. Voters should make their remarks as brief and non-repetitive as possible and keep them germane to the article under consideration, so as to allow time for a full discussion of the article. The Moderator may give a voter a second chance to speak, but only after all others wishing to speak for the first time have spoken. The format is not a debate, and there is no right of "rebuttal."
- The Moderator reserves the right to establish a time limitation for individual comments and to rule non-germane or excessively repetitive comments as out of order. A 2/3 vote is necessary to call the question, and a call itself is not debatable. The Moderator may himself call the question when, in his opinion, debate on an article has been reasonable and sufficient for the body to make a deliberate and intelligent decision on the article. The body has the right to move to extend debate, subject to approval by a two-thirds majority.
- All speakers must address their comments to the Moderator, not to the Meeting. If administrative questions are raised by the Meeting, the Moderator shall call on the appropriate person to respond.
- Each article remains open for further action until the Moderator moves to the next warrant article. After that, the Meeting must vote to reconsider a previous article.
- No substantive actions or decisions having costs not already budgeted may be taken under the final "any other business" article. This final warrant is the place for votes of appreciation or recognition.

We look forward to seeing you at Town Meeting.

Respectfully submitted, *Jeremy D. Eggleton, Town Moderator*

WARRANT FOR THE ANNUAL TOWN MEETING

GRAFTON, SS

TOWN OF HANOVER

TO THE INHABITANTS OF THE TOWN OF HANOVER, NEW HAMPSHIRE, who are qualified to vote in Town affairs:

TAKE NOTICE AND BE WARNED, that the Annual Town Meeting of the Town of Hanover, New Hampshire, will be held as follows:

ON **TUESDAY, MAY 14, 2024**, IN THE GYMNASIUM OF HANOVER HIGH SCHOOL, 41 LEBANON STREET, HANOVER, NH THERE WILL BE VOTING BY OFFICIAL BALLOT FOR THE ELECTION OF TOWN OFFICERS AND ALL OTHER ARTICLES REQUIRING VOTE BY OFFICIAL BALLOT. **THE POLLS WILL OPEN AT 7:00 AM AND CLOSE AT 7:00 PM.**

ARTICLES SEVEN THROUGH TWENTY-THREE WILL BE PRESENTED, DISCUSSED AND ACTED UPON BEGINNING AT 7:00 PM IN THE GYMNASIUM OF HANOVER HIGH SCHOOL, 41 LEBANON STREET, HANOVER, NH.

OFFICIAL BALLOT

All-Day Voting 7:00 a.m. - 7:00 p.m.

Absentee Ballots Available for Qualifying Voters

ARTICLE ONE: To vote (by nonpartisan ballot) for the following Town Officers:

Two Selectboard Member to serve for a term of three (3) years.

One Moderator to serve for a term of two (2) years.

One Etna Library Trustee to serve for a term of three (3) years.

One Trustee of Trust Funds to serve for a term of three (3) years.

One Supervisor of the Checklist to serve for a term of six (6) years.

Three Cemetery Trustees, one for a one (1) year term, one for a two (2) year term and one for a three (3) year term

ARTICLE TWO: (to vote by ballot): To see if the Town will vote to amend the Hanover Zoning Ordinance as proposed by the Hanover Planning Board in Amendment No. 1:

The following question is on the official ballot:

“Are you in favor of the adoption of Amendment No. 1 as proposed by the Hanover Planning Board for the Hanover Zoning Ordinance as follows?”

Amend Section 405.5.A, Objective, Section 405.5.B Permitted Uses in the Office and Laboratory “OL” District.

Amendment No. 1 proposes to:

- a) Amend Section 405.5. A to include mixed use of permitted commercial and residential uses as an objective of this district.
- b) Amend Section 405.5.B OL District, permitted uses to allow for mixed-use, residential, and commercial.

- c) Add a footnote below the listed uses for the district, limiting residential use to 49% of the gross square footage of the building.

At a public hearing on **March 19, 2024**, the Hanover Planning Board voted to recommend that the Town Meeting **approve** this zoning amendment.

ARTICLE THREE: (to vote by ballot): To see if the Town will vote to amend the Hanover Zoning Ordinance as proposed by the Hanover Planning Board Amendment No. 2:

The following question is on the official ballot:

“Are you in favor of the adoption of Amendment No. 2 as proposed by the Hanover Planning Board for the Hanover Zoning Ordinance as follows?”

Amend definitions in Section 302, Sections 405.1B, 405.2B, 405.3B, 405.4B 405.5B 405.6B 405.7B 405.8B 405.9B 405.10B, 405.11B 405.12B Special Exceptions “Essential services” to Permitted Uses and add new Section 719 “Essential Services”

Amendment No. 2 proposes to:

- a) Amend the definition of “essential services.”
- b) Delete “essential services” as a use allowed by Special Exception in all districts.
- c) Establish “essential services” as an accessory use in all districts

At a public hearing on **March 19, 2024**, the Hanover Planning Board voted to recommend that the Town Meeting **approve** this zoning amendment.

ARTICLE FOUR: (to vote by ballot): To see if the Town will vote to amend the Hanover Zoning Ordinance as proposed by the Hanover Planning Board Amendment No. 3:

The following question is on the official ballot:

“Are you in favor of the adoption of Amendment No. 3 as proposed by the Hanover Planning Board for the Hanover Zoning Ordinance as follows?”

Amend Article IV, Sections 405.2.C and Article V, 505.1 A.2.

Amendment No. 3 proposes:

- a) Increasing the maximum “by right” height of a building in the D-1 Downtown Center district from 45’ to 55’.
- b) Delete the maximum gross floor area ratio (FAR) for the D-1.

At a public hearing on **March 19, 2024**, the Hanover Planning Board voted to recommend that the Town Meeting **approve** this zoning amendment.

ARTICLE FIVE: (to vote by ballot): **To see if the Town will vote to amend the Hanover Zoning Ordinance as proposed by the Hanover Planning Board Amendment No. 4:**

The following question is on the official ballot:

“Are you in favor of the adoption of Amendment No. 4 as proposed by the Hanover Planning Board for the Hanover Zoning Ordinance as follows?”

Amend Article X Off-street Parking, Section 1001-1007.

Amendment No. 4 proposes to:

Allow for changes to the zoning ordinance, remove all parking requirements for specific uses, and to adopt objective standards for non-residential and residential projects greater than three units as part of the Site Plan Review Regulation.

The amendments shall become effective only upon the Planning Board's adoption of objective parking standards within the Site Plan Regulations for non-residential and residential uses equal to or greater than three units.

1. Delete Sections 1001.1, 1001.2, 1001.4, 1001.5, 1001.6, 1002.1, 1002.2, 1003.1, 1003.2, 1004.1-3, 1005, 1006 Amend Sections 1001.3, 1004.4-7 to address parking requirements for land uses not subject to Site Plan Review and renumber accordingly.

At a public hearing on **March 19, 2024**, the Hanover Planning Board voted to recommend that the Town Meeting **approve** this zoning amendment.

ARTICLE SIX: (to vote by ballot): **To see if the Town will vote to amend the Hanover Zoning Ordinance as proposed by the Hanover Planning Board** Amendment No. 5.

The following question is on the official ballot:

“Are you in favor of the adoption of Amendment No. 5 as proposed by the Hanover Planning Board for the Hanover Zoning Ordinance as follows?”

Amend Article VII, Section 715.

Amendment No. 5 proposes to:

- a) Amend Section 715 to allow the Main Wheelock District the same sign and advertising permitting options as the NP, F, GP, RR, RO, SR, and GR Districts.

At a public hearing on **March 19, 2024**, the Hanover Planning Board voted to recommend that the Town Meeting **approve** this zoning amendment.

BUSINESS MEETING AGENDA

7:00 p.m.

ARTICLE SEVEN: To choose the following Town Officers to be elected by a majority vote.

One Advisory Board of Assessors for a term of three (3) years.

Three Fence Viewers, each for a term of one (1) year.

Two Surveyors of Wood and Timber, each for a term of one (1) year.

Such other Officers as the Town may judge necessary for managing its affairs.

Selectboard For 4 Against 0 Abstain 0 Absent 1

ARTICLE EIGHT: To see if the Town will vote to raise and appropriate \$22,592 for deposit into the Land and Capital Improvements Fund, an expendable trust, and to fund this appropriation by authorizing the withdrawal of this amount from the Unassigned Fund Balance. The amount appropriated is the equivalent of 50% of the total Land Use Change Tax collected in the fiscal year 2022-2023.

Selectboard For 4 Against 0 Abstain 0 Absent 1

ARTICLE NINE: To see if the Town will vote to raise and appropriate \$22,592 for deposit into the Conservation Fund, and to fund this appropriation by authorizing the withdrawal of this amount from the Unassigned Fund Balance. The amount appropriated is the equivalent of 50% of the total Land Use Change Tax collected in the fiscal year 2022-2023.

Selectboard For 4 Against 0 Abstain 0 Absent 1

ARTICLE TEN: To see if the Town will vote to raise and appropriate \$34,135 for deposit into the Municipal Transportation Improvement Fund, a capital reserve fund, and to fund this appropriation by authorizing the withdrawal of this amount from the Unassigned Fund Balance. This amount is equivalent to the total Transportation Fee surcharge for each motor vehicle registered in the Town of Hanover (\$5.00 per vehicle) during fiscal year 2022-2023.

Selectboard For 4 Against 0 Abstain 0 Absent 1

ARTICLE ELEVEN: To see if the Town will vote to raise and appropriate the sum of \$1,912,700 and authorize payment into existing capital reserve funds in the following amounts for the purposes for which such funds were established:

Ambulance Equipment Capital Reserve Fund <i>with funding to come from the Ambulance Fund</i>	\$128,000
Building Maintenance and Improvement Capital Reserve Fund <i>with funding to be raised through taxation</i>	\$216,700
Dispatch Equipment and Dispatch Center Enhancements Capital Reserve Fund <i>with funding to be raised through taxation</i>	\$21,000
Fire Department Vehicle and Equipment Capital Reserve Fund <i>with funding to come from the Fire Fund</i>	\$162,000
Highway Construction and Maintenance Equipment Capital Reserve Fund <i>with funding to be raised through taxation</i>	\$480,000
Parking Operations Vehicles and Parking Facility Improvements Capital Reserve Fund <i>with funding to come from the Parking Fund</i>	\$84,000
Police Vehicles and Equipment Capital Reserve Fund <i>with funding to be raised through taxation</i>	\$126,000
Road Construction and Improvements Capital Reserve Fund <i>with funding to be raised through taxation</i>	\$67,000
Sewer Equipment and Facilities Improvements Capital Reserve Fund <i>with Funding to come from the Wastewater Treatment Facility Fund</i>	\$307,000
Water Treatment and Distribution Equipment and System Capital Reserve Fund <i>with funding to come from the Water Utility Fund</i>	\$321,000

Selectboard For 4 Against 0 Abstain 0 Absent 1

ARTICLE TWELVE: To see if the Town will vote to raise and appropriate \$2,065,591 for the purposes listed below, and to authorize funding these amounts by withdrawal from the listed capital reserve funds in the following amounts:

Fire Department Vehicle and Equipment Capital Reserve Fund: <i>Metal Door Replacement Phase III, Fire Car #2, Heat Pumps, Thermal Imaging Camera</i>	\$314,102
Highway Construction and Maintenance Equipment Capital Reserve Fund: <i>DPW Fleet Roadside Tractor, Truck 15 F550 pickup, Truck 18 F350 pickup, Truck 26 F350 pickup, Truck 4 (Grounds) upgrade to F550 pickup</i>	\$583,889

Parking Operations Vehicles and Parking Facility Improvements	\$64,200
Capital Reserve Fund: <i>Expansion Joints & Capstones, Pay & Display Meter Stations (4)</i>	
Police Vehicles and Equipment Capital Reserve Fund: <i>Firearms & Related Equipment, Wi Fi enabled police radios</i>	\$100,000
Road Construction and Improvements Capital Reserve Fund: <i>Main Street/Wheelock Signal Control Cabinet, Park Street/Wheelock Signal Control Cabinet</i>	\$138,000
Water Treatment and Distribution Equipment and System Capital Reserve Fund: <i>One Ton Utility Truck, Water Meters Phase II</i>	\$292,400
Sewer Equipment and Facilities Improvements Capital Reserve Fund: <i>Water Meters phase II, Access Road, Cement Trailer LMC, UG Power & Fiber Replacement</i>	\$573,000

This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until these specified purchases are complete or June 30, 2029, whichever occurs sooner.

Selectboard For 4 Against 0 Abstain 0 Absent 1

ARTICLE THIRTEEN: To see if the Town will vote to approve the cost items included in the Collective Bargaining Agreement reached between the Selectboard and the American Federation of State, County and Municipal Employees Council 93, Local 1348 (Public Works Department employees) on February 28th 2024, which calls for the following increases in salaries and benefits at the current staffing level:

<u>Year</u>	<u>Estimated Increase</u>
2024-2025	\$171,768
2025-2026	\$198,265
2026-2027	\$225,406

And further to raise and appropriate the sum of \$171,768 for the 2024-2025 fiscal year, such sum representing additional costs attributable to the increase in the salaries and benefits required by the proposed agreement over those that would be paid at current staffing levels in accordance with the most recent collective bargaining agreement.

Selectboard For 4 Against 0 Abstain 0 Absent 1

ARTICLE FOURTEEN: If the preceding article is defeated, to see if the Town will authorize the Selectboard to call one special meeting, at its option, to address Article 13 cost items only.

Selectboard For 4 Against 0 Abstain 0 Absent 1

ARTICLE FIFTEEN: To see if the Town will vote to approve the cost items included in the Collective Bargaining Agreement reached between the Selectboard and the International Association of Fire Fighters, Local 3288 on April 4, 2024, which calls for the following increases in salaries and benefits at the current staffing level:

<u>Year</u>	<u>Estimated Increase</u>
2024-2025	\$117,085
2025-2026	\$71,459

And further to raise and appropriate the sum of \$117,085 for the 2024-2025 fiscal year, such sum representing additional costs attributable to the increase in the salaries and benefits required by the proposed agreement over those that would be paid at current staffing levels in accordance with the most recent collective bargaining agreement.

Selectboard For 4 Against 0 Abstain 0 Absent 1

ARTICLE SIXTEEN: If the preceding article is defeated, to see if the Town will authorize the Selectboard to call one special meeting, at its option, to address Article 15 cost items only.

Selectboard For 4 Against 0 Abstain 0 Absent 1

ARTICLE SEVENTEEN: To see if the Town will vote to approve the cost items included in the Collective Bargaining Agreement reached between the Selectboard and the American Federation of State, County and Municipal Employees Council 93, Local 3657 (Police Department employees) on March 29, 2024, which calls for the following increases in salaries and benefits at the current staffing level:

<u>Year</u>	<u>Estimated Increase</u>
2024-2025	\$158,103
2025-2026	\$200,375
2026-2027	\$225,210

And further to raise and appropriate the sum of \$158,103 for the 2024-2025 fiscal year, such sum representing additional costs attributable to the increase in the salaries and benefits required by the proposed agreement over those that would be paid at current staffing levels in accordance with the most recent collective bargaining agreement.

Selectboard For 4 Against 0 Abstain 0 Absent 1

ARTICLE EIGHTEEN: If the preceding article is defeated, to see if the Town will authorize the Selectboard to call one special meeting, at its option, to address Article 17 cost items only.

Selectboard For 4 Against 0 Abstain 0 Absent 1

ARTICLE NINETEEN: To see if the Town, per RSA 31:98a, will vote to raise and appropriate \$25,000 into the Town’s Annual Contingency Fund for fiscal year 2024-2025, this sum to come from taxation.

Selectboard For 4 Against 0 Abstain 0 Absent 1

ARTICLE TWENTY: To see if the Town will vote to raise and appropriate \$31,077,237 to pay the operating expenses of the Town for the 2024-2025 fiscal year, for the purposes set forth in the Town budget. This sum does not include any of the preceding or succeeding articles.

Selectboard For 4 Against 0 Abstain 0 Absent 1

ARTICLE TWENTY-ONE: Shall the Town continue the established practice of delegating the duties and responsibilities of the Board of Cemetery Trustees to the Selectboard pursuant to RSA 289:6, II.

Selectboard For 4 Against 0 Abstain 0 Absent 1

ARTICLE TWENTY-TWO: (by Petition) To see if the Town will vote to call on the United States government to support an immediate and permanent ceasefire in Gaza and the West Bank in order to ensure the safety and right to life of all people living in the region of Israel and Palestine. Additionally, to stop the ongoing armed hostilities and human devastation, these voters ask the Town of Hanover to urge the United States government to immediately end U.S. arms shipments and military aid to the Israeli government and to use its considerable influence to ensure the safe delivery of food and medical supplies to Gaza. The record of the vote shall be transmitted by written notice from town officials to United States Representative Ann Kuster from New Hampshire; United States Senators Maggie Hassan and Jeanne Shaheen from New Hampshire; and United States President Joseph Biden, urging them to take action toward this end.

Selectboard For 0 Against 1 Abstain 3 Absent 1

ARTICLE TWENTY-THREE: To transact any other business that may legally be brought before this Town Meeting.

Selectboard For 4 Against 0 Abstain 0 Absent 1

Given under our hands and seal of the Town of Hanover this 15th day of April 2024.

**TOWN OF HANOVER
SELECTBOARD**

Athos J. Rassias, Chair
Joanna Whitcomb, Vice Chair
Carey Callaghan, Secretary
Nancy A. Carter
Jennie Chamberlain

Part II

Explanatory Information

CHAPTER 1: INFORMATION FOR TOWN MEETING

PART II: EXPLANATORY INFORMATION

What is Town Meeting? All Hanover citizens are encouraged to participate in the yearly Town Meeting, a living example of direct democracy. Town Meeting is a meeting of citizens who come together to form the legislative body of the town. It is held yearly, the second Tuesday in May, to elect town officers, adopt the town budget, and consider other issues that require Town Meeting approval. This year, Town Meeting will be held on Tuesday, May 14, 2024.

What is the Warrant? The Town Meeting agenda is called "the Warrant"; each agenda item is called an "article." The official Warrant precedes this document in Part I. The Warrant includes two sets of articles:

1. **Ballot voting** (Articles One through Six): Voting on Articles One through Six - which includes voting for candidates for office and five amendments to the Hanover Zoning Ordinance proposed by the Hanover Planning Board - is conducted by ballot during the day of Town Meeting (Tuesday, May 14, 2024) from 7:00 am to 7:00 pm, in the Hanover High School gym. The daytime ballot voting is held by secret ballot, referred to as the "Australian Ballot" or the "Official Ballot."
2. **Business meeting** (Articles Seven through Twenty-Three): Discussion of and voting on Articles Seven through Twenty-Three - including the proposed budget detailed in the explanation of Article Twenty takes place at an open meeting, called the "Business Meeting," which begins at 7:00 p.m. on Tuesday, May 14th, in the Hanover High School gym. At the Business Meeting portion of Town Meeting, citizens sit down together and discuss, modify, and vote.

What if you cannot attend? *If you cannot attend Town Meeting:*

1. **Ballot items:** You may vote by absentee ballot on the items decided by Australian or Official Ballot voting by requesting an absentee ballot from the Town Clerk's office at Town Hall and delivering it in person by 5:00 p.m. the day before Town Meeting or postmarked by mail by 5:00 p.m. on the day of Town Meeting.
2. **Business Meeting items:** You must be present, however, to vote on or contribute to discussion of any Warrant items to be discussed at the Business Meeting. By state law, no absentee balloting is allowed on these items.

How can you register to vote? To become a registered voter, you must be a U.S. citizen, eighteen years or older, and a Hanover resident. Information that must be provided at registration includes name, address (mailing and legal residence), place and date of birth, and proof of citizenship. You may register: (1) in advance at the Town Clerk's Office in Town Hall during regular business hours through Friday, May 3rd; or (2) with the Supervisors of the Checklist whose public voter registration sessions are advertised before any election; or (3) at the polls on Town Meeting Day.

What is explained in the rest of this chapter? The rest of this chapter, prepared by the Town staff, provides an explanation of all articles in the Warrant. The official Warrant precedes this document.

BALLOT VOTING ARTICLES ONE TO SIX

Voting on Articles One through Six will be conducted by official ballot on Tuesday, May 14, 2024, from 7:00 am to 7:00 pm in the Hanover High School gym.

Article One: Election of Town Officers

The **Selectboard**, so named because members are selected on Town Meeting Day, govern the Town and perform most of the Town's legislative functions as prescribed in the Town Charter, outside the legislative role granted voters at Town Meeting by state law. Two three-year term positions, currently held by Nancy Carter and Joanna Whitcomb, are up for election in 2024. Kari Asmus, Jarett Berke, and incumbent, Joanna Whitcomb, have filed to run for the two available seats.

The **Moderator** oversees all elections and presides over the business portion of Town Meeting. The term of the current Moderator expires this year and the incumbent, Jeremy Eggleton, has filed to seek re-election for an additional two-year term.

Both the Howe Library and the Etna Library are Town-supported. Each has a Board of Trustees that governs the respective library in areas of fundraising and some program functions, but they are elected differently based on the type of organization originally established. The **Howe Library Trustees** are elected by members of the Howe Corporation, which is a private, non-profit corporation. The Etna Library, which is the original Town Library, is governed by the **Etna Library Trustees**, elected by Town Meeting for a three-year term. One Etna Library Trustee is up for election, John P. Collier has filed to run for a three-year term.

The **Supervisors of the Checklist** are legally responsible for overseeing the voter registration and certification process and for maintaining the updated voter checklist. The term of one Supervisor position expires this year and the incumbent, Patricia Dewhirst, has indicated she will run for re-election for a six-year term.

The **Trustees of Trust Funds** oversee the funds reserved for special purposes, and their responsibilities are governed by state statute. One Trustee position is up for election, John S. Stebbins has filed to run for a three-year term.

Cemetery Trustee NH RSA 289 (Cemeteries, Burials, Dead Bodies) stipulates that every municipality should elect a Board of Cemetery Trustees consisting of three members. Until now, the duties and responsibilities of the cemetery trustees have been delegated by default to town staff - no Board had been constituted, nor had the authority to delegate the authority to the Selectboard or Town Manager been authorized by Town Meeting.

Only one candidate (Harold J. Frost) filed to run for this office, but additional members could be elected as write-in candidates.

Voters should also note that there is another article on this warrant, Article Twenty-One, to be considered and voted upon during the business meeting, delegating the authority for supervision of the cemeteries to the Selectboard. This is allowed under RSA 289:6, IIa.

If three trustees are elected under Article One, voters during the evening session may choose either to keep the newly elected Board of Cemetery Trustees (and reject Article Twenty-One) or to

approve Article Twenty-One and delegate authority to the Selectboard.

If the town meeting voters approve the delegation of authority to the Selectboard, that delegation will take effect 90 days from the vote and divest the authority of any board. The voters of the town may always re-delegate the authority to manage the town's cemeteries back to an elected board at any subsequent Town Meeting.

*Note: The following Articles two through six are Amendments No. 1-5 to the Hanover Zoning Ordinance which have been **approved** by the Planning Board.*

Article Two: Amendment No. 1 to the Hanover Zoning Ordinance

The amendment will add mixed office and one-family, two-family, or multi-family dwellings within the list of permitted uses but limit residential uses to a maximum of 49% of existing buildings.

The amendment also adds a sentence to the Objective stating that the availability of such services also supports residential units in the same buildings as permitted non-residential uses.

For the full text of this amendment, see Appendix A in this section.

At a public hearing on **March 19, 2024**, the Hanover Planning Board voted four in favor and none against (4-0), recommending that the Town Meeting **approve** this zoning amendment.

Article Three: Amendment No. 2 to the Hanover Zoning Ordinance

This Zoning Ordinance amendment seeks to amend the definition and application of essential services as follows:

- Replace the language “private institutional utilities” with “institutions” to refer to the list of entities that can act, including public utilities and municipal or government agencies.
- Include "institutions" in the list of entities previously omitted who can provide the services identified with “essential services.”
- Add “structures” following “buildings” to ensure that components of a transmission or distribution system are not omitted.
- Delete the language “reasonably necessary” and “adequate” to facilitate consistent regulation application without undue reliance on subjective judgment.

The proposal seeks to delete essential services as a use allowed by “Special Exception” in all districts and to establish essential services as an accessory use in all districts and to streamline the permitting process.

For the full text of this amendment, see Appendix A in this section.

At a public hearing on **March 19, 2024**, the Hanover Planning Board voted four in favor and none against (4-0), recommending that the Town Meeting **approve** this zoning amendment.

Article Four: Amendment No. 3 to the Hanover Zoning Ordinance

To see if the Town will vote to amend the Hanover Zoning Ordinance as proposed by the Hanover Planning Board Amendment No. 3:

This amendment furthers the Sustainability Master Plan and Downtown redevelopment efforts by

- a) Increasing the maximum “by right” height of a building in the D-1 Downtown Center district from 45’ to 55’.
- b) Deleting the maximum gross floor area ratio (FAR) for the D-1.
- c) Removing language requiring a Special Exception for building heights over 50' in the D-1 District.

Within the D-1 district, very few buildings have been renovated or rebuilt to maximize their height to the allowed 45’ height standard. As construction prices continue to increase, it has become clear that added height and more square footage in the downtown will make redevelopment more desirable. For the full text of this amendment, see Appendix A in this section.

At a public hearing on **March 19, 2024**, the Hanover Planning Board voted four in favor and one against (4-1), recommending that the Town Meeting **approve** this zoning amendment.

Article Five: Amendment No. 4 to the Hanover Zoning Ordinance

To see if the Town will vote to amend the Hanover Zoning Ordinance as proposed by the Hanover Planning Board Amendment No. 4:

This amendment provides the Planning Board with greater flexibility by administering the off-street parking requirements for residential uses with three or more units and non-residential uses in the Site Plan Regulations. The Schedule of minimum requirements for off-street parking spaces, which currently occupies Section 1002.1 of the Zoning Ordinance, as well as the associated provisions that regulate locations, maintenance, shared parking, parking credits, and parking and transportation demand management plans, will be moved over to the Site Plan Regulations, updated and streamlined.

For the full text of this amendment, see Appendix A in this section.

At a public hearing on **March 19, 2024**, the Hanover Planning Board voted four in favor and one against (4-1), recommending that the Town Meeting **approve** this zoning amendment.

Article Six: Amendment No. 5 to the Hanover Zoning Ordinance

To see if the Town will vote to amend the Hanover Zoning Ordinance as proposed by the Hanover Planning Board Amendment No. 5:

In 2022, a petition article was submitted to create the Main Wheelock District. However, this amendment to the Ordinance that created the Main Wheelock District did not address the issue of exterior signage or advertising devices. Therefore, no signs are allowed in the new district.

To remedy, Section 715 shall be amended to provide the Main Wheelock District with the same sign options as the NP, F, GP, RR, RO, SR, and GR Districts which corrects this oversight.

For the full text of this amendment, see Appendix A in this section.

At a March 19, 2024 public hearing, the Hanover Planning Board voted five in favor and none against (5-0), recommending that the Town Meeting **approve** this zoning amendment.

BUSINESS MEETING VOTING ARTICLES SEVEN THROUGH TWENTY - THREE

Article Seven: Election of Additional Town Officers

This article includes the election of additional Town Officers that do not need to be elected by official ballot. The officials are:

One member of the **Advisory Board of Assessors** for a term of three (3) years. The Advisory Board of Assessors reviews requests for property abatements and makes recommendations for resolution to the Selectboard.

Three **Fence Viewers**, each for a term of one (1) year. The Fence Viewers, dating back to the colonial era, are available to adjudicate property line disputes. While no longer utilized, many New Hampshire towns still elect Fence Viewers to maintain this colonial tradition.

Two **Surveyors of Wood and Timber**, each for a term of one (1) year. The Surveyors of Wood and Timber also date back to the colonial era and are elected to adjudicate disputes regarding the sufficiency of a delivered cord of wood. While no longer utilized, many New Hampshire towns still elect Surveyors to maintain this colonial tradition.

Articles Eight and Nine: Land and Capital Improvement Fund and Conservation Fund

The 1999 Town Meeting voted to create a Land and Capital Improvements Fund and a Conservation Fund, and then annually to consider taking the proceeds from the preceding fiscal year's Land Use Change Tax and distributing one-half to the Land and Capital Improvements Fund and one-half to the Conservation Fund.

Article Eight distributes \$22,592, equal to one-half of the Land Use Change Tax revenue from the fiscal year 2022-2023 (total of \$45,183) into the Land and Capital Improvements Fund. The Land and Capital Improvements Fund can be utilized to purchase land for Town facilities or to assist in the construction or renovation of Town facilities and has a current balance of roughly \$32,620 prior to action on this or any other article on this warrant.

The Selectboard voted For 4, Against 0, Abstain 0, Absent 1 to support this warrant article during the Pre-Town Meeting public hearing on April 15, 2024.

Article Nine distributes \$22,592, equal to one-half of the Land Use Change Tax collected in fiscal year 2022-2023 for deposit into the Conservation Fund. The Conservation Fund has a balance of roughly \$250,350 prior to action on this or any other article on this warrant.

The Selectboard voted For 4, Against 0, Abstain 0, Absent 1 to support this warrant article during the Pre-Town Meeting public hearing on April 15, 2024.

Article Ten: Transfer of Funds Collected into the Municipal Transportation Improvement Fund

State statute enables New Hampshire communities to establish a Municipal Transportation Improvement Fund, pursuant to RSA 261:153 VI. Such a fund is created by adopting a motor vehicle registration surcharge of up to \$5.00, which is collected each time a motor vehicle is registered within the

municipality. Town Meeting voted to collect the additional \$5.00 surcharge at the May 2000 Town Meeting, as well as to establish the Municipal Transportation Improvement Fund. Proceeds from the Fund are to be used to support eligible local transportation improvement projects such as public transportation initiatives, roadway improvements, signal upgrades, and the development of bicycle and pedestrian paths. This article authorizes the transfer of this surcharge collected in fiscal year 2022-2023 totaling \$34,135 into the Municipal Transportation Improvement Fund. The projected balance in this fund at June 30, 2024 is approximately \$83,750.

The Selectboard voted For 4, Against 0, Abstain 0, Absent 1 to support this warrant article during the Pre-Town Meeting public hearing held on April 15, 2024.

Article Eleven: Payment into Capital Reserve Funds

The Town of Hanover has made a serious commitment to properly fund the capital budget on an annual basis to ensure that Town facilities, infrastructure and equipment are properly maintained, replaced, and improved as required by the needs of the community. Maintaining the discipline to contribute to the Town's various capital reserve funds annually helps to insure a stable growth in the tax rate over time. This article appropriates and authorizes the payment of \$1,912,700 into various Capital Reserve Funds. This action is taken as part of the recommended budget for fiscal year 2024-2025, after a careful review of the current funding status and the projected disbursements from each of the Capital Reserve Funds.

The Selectboard voted For 4, Against 0, Abstain 0, Absent 1 to support this warrant article during the Pre-Town Meeting public hearing held on April 15, 2024.

Article Twelve: Withdrawals from Capital Reserve Funds

As noted above, there are several Capital Reserve Funds established to smooth out the budget impact of purchases of significant pieces of equipment and vehicles. Over the past few years, Town staff has made significant progress on the Capital Improvement Plan, including establishing the Capital Improvement Program Committee (CIPC) at the May 2023 Town Meeting. The plan now starts to provide a more comprehensive view of future Town capital needs. These purchases are recommended as part of this Capital Improvement Plan. The previous warrant article authorizes the deposit into these several funds while this warrant article authorizes the withdrawal of \$2,065,591 from the specified Capital Reserve Funds for purchases of equipment and vehicles, or for other stipulated purposes of the Fund.

The Selectboard voted For 4, Against 0, Abstain 0, Absent 1 to support this warrant article during the Pre-Town Meeting public hearing held on April 15, 2024.

Articles Thirteen, Fifteen and Seventeen Introduction

The Town has three collective bargaining units, which cover about half of the Town's employees. Employees of the Public Works and some in Parks and Recreation are represented by Local 1348 of the American Federation of State, County, and Municipal Employees (AFSCME), the Police Department by Local 3657 of AFSCME, and the Fire Department by Local 3288 of the International Association of Fire Fighters (IAFF).

This year, the Town reached agreement with AFSCME Local 1348 and AFSCME Local 3657 on three-year collective bargaining agreements for the period beginning July 1, 2024, and ending June 30, 2027. A two-year agreement was reached with IAFF Local 3288 for the period beginning July 1, 2024 and ending June 30, 2026. The contract negotiations starting point was largely based off the feedback received through the Town's comprehensive Retention and Recruitment study in 2023, which saw

participation from union and non-union employees and resulted in the Town's proposed updates that are included for union and non-union staff in the FY25 budget. You can find more information about overall and non-union compensation and benefit changes in the budget materials folder on the website at hanovernh.org/budget. The Town took a transparent and collaborative approach to working with the unions this year. This helped the Town understand the unique needs of each union, which resulted the cost elements that we are required to detail below.

The costs associated with the warrants this year will appear different from prior years. This is due to two things a) A change in how the calculations of what was included starting in FY24, and b) due to the multi-year contracts this year. There have been one-year contracts since Fiscal Year 2022.

Article Thirteen: Bargaining Unit Three Year Contract with Public Works Employees

- Market Adjustments – \$.35/hour for the 10 lowest steps, additional \$.25/hour for Building Maintenance crew (custodians) due to being severely under market.
- COLA: FY25 - 2.5%. Future years to be indexed to the CPI New England, no less than 1% no more than 4%.
- Step/Merit Increase: For FY25, \$.75/hour increase (approximately equivalent to 2%) step awarded on employee anniversary. Eligibility for future year “step” increases to be determined through the Town's new Merit Steps program, which we aim to have in place before FY26. Hourly increases to be indexed by annual COLA adjustments.
- Midnight Shift differential
- Increased On Call pay
- Licensure and Stipends
- Critical Shortage Pay (covered by cost savings from vacant positions)
- Small increase in clothing allowance
- Hiring/Referral Bonuses*
- 20-hour Vacation Sell-back *
- 50% NH Paid Family Leave Premium for 12-week coverage (Up from six weeks) *
- Phased contribution to Dental premium, 1/3 of 85% in 2025 (to increase by 1/3 each contract year, until matched to Town's health contribution level at 85%) *
- Increased HSA contributions for employees electing High Deductible healthcare plans*
- Increased opt-out payments for employees who are eligible but elect not to take Town insurance*
- Associated Payroll Taxes and Retirement burden

Article Fifteen: Bargaining Unit Two Year Contract with Fire Employees

- Market Adjustments – 2% one time adjustment for all union members
- COLA: FY25 – 2.5%, FY26 – 2.0%
- Existing Step/Merit Increase: FY25 2% step awarded on employee anniversary
- 20-hour Vacation Sell-back *

Article Seventeen: Bargaining Unit Three Year Contract with Police Employees

- Market Adjustments – No market adjustments
- COLA: FY25 - 2.5%. Future years to be indexed to the CPI New England, no less than 1% no more than 4%.

- Step/Merit Increase: For FY25, 2% step awarded on employee anniversary. Eligibility for future year 2% “step” increases to be determined through the Town’s new Merit Steps program, which we aim to have in place before FY26.
- Midnight Shift differential
- High Liability Instructor/Managers Stipends, indexed by annual COLA adjustments
- Military Recognition Incentive: 1.0%, cannot be combined with educational incentives
- Critical Shortage Pay (covered by cost savings from vacant positions)
- Hiring/Referral Bonuses*
- 20-hour Vacation Sell-back*
- 50% NH Paid Family Leave Premium for 12-week coverage (Up from six weeks)
- Phased contribution to Dental premium, 1/3 of 85% in 2025 (to increase by 1/3 each contract year, until matched to Town’s health contribution level at 85%) *
- Increased HSA contributions for employees electing High Deductible healthcare plans*
- Increased opt-out payments for employees who are eligible but elect not to take Town insurance*
- Associated Payroll Taxes and Retirement burden

* These cost items require assumptions of how many employees may participate in a future program that must be estimated.

You can find the complete list of all compensation changes in this year’s Town Report or at hanovernh.org/budget in the “Summary Slides.”

The Selectboard voted to support all three warrant articles as the April 5th Selectboard Meeting and For 4, Against 0, Abstain 0, Absent 1 at the April 15, 2024 Pre-Town Meeting public hearing.

Articles Fourteen, Sixteen and Eighteen: If the preceding article is defeated (referring to Articles 13, 15 and 17), to see if the Town will authorize the Selectboard, to call one special meeting, at its option, to address article cost items only.

On advice of Town Counsel these additional articles should be included anytime Collective Bargaining Agreements are on the Warrant. With the addition of these additional three articles, in the event any of the Collective Bargaining Agreement articles fail, the Selectboard can call a special town meeting to vote on the CBA articles again without asking the Superior Court for permission to do so. If these articles are not added and the CBA articles fail, the only recourse would be for the Town to ask the Superior Court for approval to hold a special town meeting.

The Selectboard voted to support all three warrant articles at the April 5th Selectboard meeting and For 4, Against 0, Abstain 0, Absent 1 at the April 15, 2024 Pre-Town Meeting public hearing.

Article Nineteen: To see if the Town, per RSA 31:98a, will vote to raise and appropriate \$25,000 into the Town’s Annual Contingency Fund for fiscal year 2024-2025.

Many cost savings were found in this and last year’s budget. Some of that was found by rebuilding dozens of large budget lines (especially in employee benefits) from scratch rather than using last year as a “starting point.” Losing the cushion in those overbudgeted accounts means that we are running a considerably leaner budget than in the past. Town staff and the Selectboard believe that the most appropriate and transparent way to address potential cost overruns is to establish a contingency fund, which can only be used if there

are overruns, and the overruns must be reported in the following year’s Town Report.

This amount requested is not enough of a cushion to provide the full support needed, and because of the high tax burden in this year’s budget, staff and the Selectboard did not feel it was the right year to “fully” fund it - the State allows up to 1% of the operating budget to be set aside as a contingency. But at least including it this year starts to build it into the tax rate, which will make bringing it to needed levels in the future easier and provide a necessary and transparent cushion to the Town’s operations. This must be approved each year at Town meeting. We hope to build this account in the future to a more appropriate number.

31:98-a Contingency Fund. – Every town annually, given by an article in the warrant may establish a contingency fund to meet the cost of unanticipated expenses that may arise during the year. Such fund shall not exceed one per cent of the amount appropriated by the town for town purposes during the preceding year excluding capital expenditures and the amortization of debt. A detailed report of all expenditures from the contingency fund shall be made annually by the selectmen and published with their report.

The Selectboard voted For 4, Against 0, Abstain 0, Absent 1 to support this warrant article at the April 15, 2024 Pre-Town Meeting public hearing.

Article Twenty: Proposed Municipal Budget for Fiscal Year 2024-2025

The table below outlines the net appropriation required by this warrant article, which when added to all the additional appropriation warrant articles outlined above, funds the Town's total budget for the fiscal year 2024-2025.

Appropriation for the Proposed Municipal Budget for FY 2024-2025	\$31,077,237
(Article #22)	
Appropriation for Payments into the Land and Capital Improvements Fund for FY 2024-2025 (Article #10)	\$ 22,592
Appropriation for Payments into the Conservation Fund For FY 2024-2025 (Article #11)	\$ 22,592
Appropriation for Purchases to be Funded into the Municipal Transportation Improvements Fund (Article #12)	\$ 34,135
Appropriation for Payment into Various Capital Reserve Funds (Article #13)	\$ 1,912,700
Appropriation for Purchases to be Funded from Withdrawals from Various Capital Reserve Funds (Article #14)	\$ 2,065,591
Appropriation to Cover Impact of Public Works Department Union Contract (Article #15)	\$ 171,768
Appropriation to Cover Impact of Fire Department Union Contract (Article #16)	\$ 117,085
Appropriation to Cover Impact of Police Department Union Contract (Article #17)	\$ 158,103
Appropriation to Cover Establishing Town Annual Contingency Fund (Article #18)	\$ 25,000

Grand Total Appropriations All Funds – See Budget Overview	\$35,606,803

The Selectboard voted For 4, Against 0, Abstain 0, Absent 1 to support this warrant article at the April 15, 2024 Pre-Town Meeting public hearing.

Article Twenty-One: Delegating duties of Cemetery Trustees to the Selectboard

Why is the Town asking to continue the established practice of delegating the duties and responsibilities of a Board of Cemetery Trustees to the Selectboard?

Pursuant to RSA 289:6, II, and subsection (a), any Town with a traditional town meeting form of government may vote to not have a separate Board of Cemetery Trustees by delegating all of the duties and responsibilities of cemetery trustees to the Selectboard. The Town of Hanover does not have a Board of Cemetery Trustees and, as the Town of Hanover has been operating without a Board of Trustees and delegating these duties to town staff for years, it is now necessary for Town Meeting to vote on whether to continue this established practice or create a Board.

This was prompted by and will allow the Selectboard and Town Manager to work with Hanover Parks and Recreation (who currently oversees cemeteries) to consider and if interested, to allow natural/green burials on recommendation from Sustainable Hanover, reducing the environmental impact of burials in Hanover.

This article formalizes the existing practices and by doing so, gives the Town appropriate authority to act on updates to policy and programs in Town cemeteries.

The Selectboard voted For 4, Against 0, Abstain 0, Absent 1 to support this warrant article during the Pre-Town Meeting public hearing held on April 15, 2024.

Article Twenty-Two: (by Petition) Support for Gaza and the West Bank

Text from Petition: By Petition of 25 or more eligible voters, to see if the Town will vote to call on the United States government to support an immediate and permanent ceasefire in Gaza and the West Bank in order to ensure the safety and right to life of all people living in the region of Israel and Palestine. Additionally, to stop the ongoing armed hostilities and human devastation, these voters ask the Town of Hanover to urge the United States government to immediately end U.S. arms shipments and military aid to the Israeli government and to use its considerable influence to ensure the safe delivery of food and medical supplies to Gaza. The record of the vote shall be transmitted by written notice from town officials to United States Representative Ann Kuster from New Hampshire; United States Senators Maggie Hassan and Jeanne Shaheen from New Hampshire; and United States President Joseph Biden, urging them to take action toward this end.

A full copy of the Petition can be found as Appendix B attached hereto.

The Selectboard voted For 0, Against 1, Abstain 3, Absent 1 to support this warrant article at the April 15, 2024 Pre-Town Meeting public hearing.

Article Twenty-Three: Other Items

This warrant article allows attendees at Town Meeting to raise any other items for consideration.

APPENDIX A

Key Guide:

- ***Bold italics*** indicate additions to existing text.
- ~~strikethrough~~ text indicates deletions of existing.

Full Text of Article Two, Amendment No. 1

405.5 Office and Laboratory (OL)

A. Objective: Based on existing land use demand and projected types of development in Hanover, a specialized district primarily designed for professional offices and research laboratories is needed. It should have readily available transportation access and be located so that municipal services and utilities can serve it. Also, it should support residential units in the same buildings as professional offices and research laboratories where municipal services and utilities serve it. ***The availability of such services also supports residential units in the same buildings as permitted non-residential uses.***

B. Uses:

Permitted uses:

1. Bank
2. Child day care agency
3. Governmental use: limited to office, public safety, recreation
4. Mixed office
5. ***one-family, two-family, or multi-family dwelling¹***
6. Office
7. Place of assembly
8. Planned residential development
9. Publishing
10. Recreation, outdoor
11. Research laboratory
12. Warehouse
13. Use accessory to permitted use

Uses allowed by special exception:

1. Agricultural
2. Essential service
3. Forestry
4. Governmental use: limited to education, service
5. Ground-mounted solar energy system
6. Maintenance yard
7. Park and ride facility
8. Parking facility
9. Passenger station
10. Primary and secondary education
11. Restaurant
12. Retail sales
13. Structure associated with outdoor recreation
14. recreation
15. Use accessory to special exception

¹ Use is permitted only for units that do not occupy more than 49% of the gross square footage of the building.

Full Text of Article Three, Amendment No. 2

Amend Section 302 to amend the definition of essential services to add “institutions” and “structures”.

essential services

The erection, construction, or major alteration by public utilities, ~~private~~ **institutions** ~~utilities~~, or municipal or governmental agencies of underground or overhead gas, electrical, sewer, steam, or water transmission or distribution systems, including poles, wires, mains, drains, sewers, pipes, conduit cables, and similar equipment and accessories in connection therewith, and including buildings **or structures** ~~reasonably necessary~~ for the furnishing of ~~adequate~~ service by such public utilities, **institutions**, or municipal or other governmental agencies or the public health or safety or general welfare. For this Ordinance, “essential services” excludes the replacement of facilities (other than municipal buildings) or minor relocations or minor additions such as street lights, hydrants, wire, electrical transformers, fire alarm boxes or pipes.

405.1 Service, Business, and Limited Manufacturing (BM)

...

B. Uses:

Permitted uses:

1. Agriculture
2. Bank¹
3. Contractor's yard
4. Governmental use: limited to office, education, public safety, service, cemetery, recreation, parking
5. Light industry
6. Office
7. Outdoor storage
8. Parking facility¹
9. Passenger Station¹
10. Place of assembly
11. Produce stand¹
12. Publishing
13. Research and laboratory
14. Warehouse
15. Wholesale business
16. Use accessory to permitted use

Uses allowed by special exception:

1. Child day care agency
2. Commercial service¹
3. Education
4. ~~Essential service~~
4. Forestry
5. Ground-mounted solar energy system
6. Hotel¹
7. Medical center¹
8. Park and ride facility¹
9. Restaurant¹
10. Retail sales¹
11. Use accessory to special exception

¹Use is permitted or allowed by special exception only on a lot located wholly or partially within 2000 feet of the right-of-way of Route 120.

405.2 Downtown (D)

B. Uses:

D-1 Downtown Center district:

Permitted uses:

1. Accessory dwelling unit, pursuant

Uses allowed by special exception:

1. Auto service station

- to Section 702.1
- 2. Downtown civic
- 3. Downtown commercial
- 4. Downtown lodging
- 5. Downtown residential
- 6. Theater
- 7. Use accessory to permitted use

- 2. Child day care agency
- 3. Drive-in facility, other
- ~~4. Essential service~~
- 4. Parking facility
- 5. Passenger station
- 6. Use accessory to special exception

D-2 Downtown Edge district:

Permitted uses:

- 1. Accessory dwelling unit, pursuant to Section 702.1
- 2. Downtown civic
- 3. Downtown commercial¹
- 4. Downtown lodging¹
- 5. Downtown residential
- 6. Theater
- 7. Use accessory to permitted use

Uses allowed by special exception:

- 1. Child day care agency
- 2. Drive-in facility, other
- ~~3. Essential service~~
- 3. Parking facility
- 4. Passenger station
- 5. Use accessory to special exception

405.3 Business (B)

...

B. Uses:

Permitted uses:

- 1. Bank
- 2. Child day care agency
- 3. Commercial service
- 4. Dwelling unit above the first floor
- 5. Governmental use: limited to office, public safety, recreation, parking
- 6. Funeral establishment
- 7. Hotel
- 8. Office
- 9. Place of assembly
- 10. Publishing
- 11. Restaurant
- 12. Retail sales
- 13. Theater
- 14. Warehouse
- 15. Use accessory to permitted use

Uses allowed by special exception:

- 1. Auto service station
- 2. Auto storage
- 3. Drive-in restaurant
- ~~4. Essential service~~
- 4. Governmental use: limited to service
- 5. Other drive-in facility
- 6. Parking facility
- 7. Passenger station
- 8. Recreation, outdoor
- 9. Vehicular sales and repair facility
- 10. Wholesale business
- 11. Use accessory to special exception

405.4 Residence and Office (RO)

B. Uses:

Permitted uses:

1. Essential service
2. One-family dwelling
3. Two-family dwelling
4. Multi-family dwelling
5. Mixed office and one-family, two-family, or multi-family dwelling
6. Accessory dwelling unit, pursuant to section 702.1
7. Affordable senior housing
8. Professional office, pursuant to Section 510.1
9. Use accessory to permitted use

Uses allowed by special exception:

1. Child day care agency
- ~~2. Essential service~~
2. Governmental use limited to: public safety, education, recreation, service
3. Place of assembly
4. Produce stand
5. Recreation, outdoor
6. Residential institution
7. Restaurant containing no more than 100 seats, only if located on a lot any portion of which lies within 100 feet of the street line of Lyme Road
8. Retail sales, only if located on a lot any portion of which lies within 100 feet of Lyme Road
9. Use accessory to special exception

405.5 Office and Laboratory (OL)

...

B. Uses:

Permitted uses:

1. Bank
2. Child day care agency
3. Governmental use: limited to office, public safety, recreation
4. Office
5. Place of assembly
6. Planned residential development
7. Publishing
8. Recreation, outdoor
9. Research laboratory
10. Warehouse
11. Use accessory to permitted use

Uses allowed by special exception:

1. Agriculture
2. Commercial service
- ~~3. Essential service~~
3. Forestry
4. Governmental use: limited to education, service
5. Ground-mounted solar energy system
6. Maintenance yard
7. Park and ride facility
8. Parking facility
9. Passenger station
10. Primary and secondary education
11. Restaurant
12. Retail sales
13. Structure associated with outdoor recreation
14. Use accessory to special exception

405.6 Institution (I)

A. Uses: all uses in the I district, whether permitted or allowed only by special exception, must relate to the uses of the institution having ownership interest in land in the district.

Permitted uses:

1. Accessory dwelling unit, pursuant to Section 702.1
2. Child day care agency
3. Education
4. Governmental use: limited to office, public safety, education, recreation, parking
5. Hospital
6. Medical center
7. Office
8. Place of assembly
9. Recreation, outdoor
10. Residential institution
11. Student Residence¹
12. Theater
13. Warehouse
14. Use accessory to permitted use

Uses allowed by special exception:

1. Auto storage
2. Care and treatment of animals
3. Commercial service
4. Communication/tele-communication facility
- ~~5. Essential service~~
5. Forestry
6. Governmental use: limited to service
7. Ground-mounted solar energy system
8. Hotel
9. Institutional dining facility
10. One-family dwelling
11. Two-family dwelling
12. Multi-family dwelling
13. Park and ride facility
14. Parking facility
15. Passenger station
16. Publishing
17. Research laboratory
18. Restaurant
19. Retail sales
20. Sawmill, temporary
21. Structure associated with outdoor recreation
22. Student residence²
23. Use accessory to special exception

405.7 General Residence (GR)

...

B. Uses are permitted only if all area and dimensional requirements in the table below are met.

Permitted uses:

1. Accessory dwelling unit, pursuant to Section 702.1
2. Hosted short-term rental
3. One-family dwelling
4. Two-family dwelling
5. PRD, which may include multi-family dwelling, in GR-3 and GR-4 only
6. Senior housing development, in GR-3 and GR-4 only
7. Use accessory to permitted use

Uses allowed by special exception:

1. Child day care agency
2. Convalescent home
3. Nursing home
- ~~4. Essential service~~
4. Forestry
5. Governmental use: limited to public safety, education, recreation, service
6. Multi-family dwelling
7. Parking and ride facility on a lot that fronts on a state-numbered highway
8. Passenger station

9. Place of assembly
10. PRD, in GR-1 and GR-2 only
11. Senior housing development, in GR-1 and GR-2 only
12. Produce stand
13. Recreation, outdoor
14. Residential institution
15. Un-hosted short-term rental
16. Use accessory to special exception

405.8 Single Residence (SR)

...

B. Uses:

Permitted uses:

1. Accessory dwelling unit, pursuant to Section 702.1
2. Hosted short-term rental
3. One-family dwelling
4. Open space subdivision in SR-1 and SR-2 only
5. Use accessory to permitted use

Uses allowed by special exception:

1. Adaptive re-use (SR-2 only)
2. Agriculture
3. Bed and breakfast
4. Child day care agency
- ~~5. Essential service~~
5. Forestry
6. Governmental use: limited to public safety, education, recreation
7. Place of assembly
8. Produce stand
9. Un-hosted short-term rental*
10. Use accessory to special exception

405.9 Rural Residence (RR)

...

B. Uses:

Permitted uses:

1. Accessory dwelling unit, pursuant to Section 702.1
2. Agriculture
3. Forestry
4. Governmental use: limited to education, recreation
5. Hosted short-term rental
6. Manufactured house subdivision
7. One-family dwelling
8. Two-family dwelling
9. Open space subdivision
10. Produce stand
11. Recreation, outdoor
12. Use accessory to permitted use

Uses allowed by special exception:

1. Adaptive re-use
2. Agriculture, forestry and environmental research and education
3. Bed and breakfast
4. Care and treatment of animals
5. Child day care agency
- ~~6. Essential service~~
6. Governmental use: limited to public safety, service, cemetery, parking, garbage disposal
7. Ground-mounted solar energy system
8. Manufactured house park
9. Outdoor storage
10. Passenger station
11. Place of assembly
12. Primary and secondary education

13. Removal of natural material
14. Rooming house
15. Sawmill
16. Sawmill, temporary
17. Structure associated with outdoor recreation
18. Un-hosted short-term rental
19. Use accessory to special exception

405.10 Forestry and Recreation (F)

...

B. Uses:

Permitted uses:

1. Agriculture
2. Forestry
3. Governmental use: limited to recreation
4. Hosted short-term rental
5. Parking associated with recreation area
6. Produce stand
7. Recreation, outdoor
8. Sawmill, temporary
9. Un-hosted short-term rental, seasonal
10. Use accessory to permitted use

Uses allowed by special exception:

1. Agriculture, forestry and environmental research and education
2. Communication/tele-communication facility
- ~~3. Essential service~~
4. Governmental use: limited to public
5. safety, service, garbage disposal,
6. cemetery, parking
7. Ground-mounted solar energy system
8. Removal of natural materials
9. Sawmill
10. Seasonal dwelling
11. Structure associated with outdoor
12. recreation
13. Use accessory to special exception

405.12 Goose Pond Zoning District (GP)

...

B. Uses:

Permitted uses:

1. Hosted short-term rental
2. Seasonal dwelling
3. Un-hosted short-term rental, seasonal
4. Use accessory to permitted use

Uses allowed by special exception:

- ~~1. Essential service~~
1. Use accessory to special exception

Add New Section 719 to establish essential services as an accessory use:

719 Essential Services

Essential services are allowed as accessory uses in every district subject to the height standards established for each zoning district as may be modified by Section 505.2.

Full Text of Article Four, Amendment No. 3
405.2 Downtown (D)

...

C. Area and Dimensions:

- (1) Minimum lot size: none
- (2) Minimum frontage: 20 feet
- (3) Minimum front setback: the distance established by the line shown on the Downtown Area Setback Line map.
- (4) Side and rear setbacks: for buildings on lots adjoining GR, SR, or RR districts, the minimum side setback adjoining the district is 15 feet; the minimum rear setback adjoining GR, SR, or RR districts is 20 feet. In all other cases there is no side setback or rear setback requirement.
- (5) Maximum building height:
 - D-1: 45 ~~55~~ feet¹
 - D-2: 35 feet
 - Or as specified in Section 505.1

¹ For buildings over 45' in height, the building front line of the top story must be set back at least twenty (20) feet from the building front line of the story below when built within thirty feet of the front lot line.

- (6) Maximum gross floor area:
 - ~~D-1: may not exceed the area of the lot expressed in square feet multiplied by a factor of 2.4~~
 - D-2: may not exceed the area of the lot expressed in square feet multiplied by a factor of 1.5

505 Height standards for buildings and other structures

505.1 The height of any building is the vertical distance measured from the average elevation of the proposed finished grade at the front of the building to the highest point of the roof for flat and mansard roofs, not including any parapet less than two feet high, and to the average height between the eaves and the ridge for other types of roofs including the upper slope of gambrel roofs.

- A. The maximum building height for a building in the B ~~or D-1~~ district may be increased to 50 feet by special exception, and the maximum building height for a building in the BM or OL district may be increased to 60 feet by special exception, provided that the following conditions are met and become conditions of the special exception approval.
 - (1) Plans for the building have been submitted to the Hanover Fire Department or that town official properly designated for the enforcement of the appropriate construction, fire prevention, and life safety codes at least 15 days in advance of the hearing requesting a special exception. Plans must be furnished in such detail as is necessary to allow the Fire Chief to prepare comments concerning compliance of the proposed construction with those ordinances related to fire resistant construction and safety.
 - (2) No part of the building in excess of any height established for the district is closer than 50 feet to any district boundary other than a common boundary shared by ~~D-1, D-2, or I~~ districts.

- (3) Appropriate open space is maintained in association with the excepted building. The floor area ratio may not exceed three, and the open space ratio may not be less than four. Of the open space, not more than one-third may be used for walks, drives and parking areas.
- (2) The proposed building is not located or designed so as to obstruct or materially impair a view or vista of outstanding distinction unless the Zoning Board of Adjustment finds that the intended function of the building, either alone or in relation to other facilities, precludes any change in its proposed design or location that would be more consistent with preserving the view or vista involved.
- (3) The excess height will not adversely affect unduly, adjacent property owners or the Town by blocking light or air, or by inducing undue traffic congestion on public streets in the vicinity.
- (4) The building height measured from any face other than the front may not be in excess of 15 feet above the maximum building height allowable in any district under the provisions of this subsection.
- (5) The special exception sought is otherwise appropriate under any other applicable provisions of this Ordinance.

Full Text of Article Five, Amendment No. 4

1001 Requirement for ~~o~~Off-street parking

~~1001.1 All buildings and uses must be provided with associated off-street vehicular parking space sufficient to meet the reasonable parking needs of persons making use of the property, to ensure the free movement of ordinary public and private traffic in the streets at all times, to reduce congestion in the streets, to permit the rapid but safe passage of firefighting equipment and other emergency vehicles, to facilitate the maneuvering of public emergency equipment in the streets, and to facilitate the removal of snow.~~

~~1001.2 An application for a zoning permit for the erection of a new building, the expansion of an existing building, the change of use of any existing building, or the development or expansion of a use must include:~~

- ~~A. An accounting showing the number of on-site parking spaces and/or parking credits being used and/or purchased to comply with the schedule of minimum requirements for off-street parking, and~~
- ~~B. A plan indicating the specific location and size of each physical off-street parking space provided to comply with the schedule of minimum requirements for off-street parking and the means of access to each such space from public streets.~~

~~1001.3~~ 1001.1 In considering any plans submitted for approval, the Zoning Administrator shall take into account the safety of the proposed parking area relative to vehicular traffic on the public streets and pedestrians on the public sidewalks, as well as the safety and adequacy of the area itself with respect to vehicles and pedestrians making use of it.

~~1001.4 The schedule of minimum requirements for off-street parking set forth in this article applies to:~~

~~A. All buildings and uses in a D-district and~~

~~B. All buildings and uses in all zoning districts other than a D-district except those in existence on March 2, 1976 and those constructed or established in accordance with a building permit issued prior to March 2, 1976.~~

~~1001.5 Subject to Section 1003, all expanded portions of existing buildings and changed uses occurring after March 2, 1976 must conform to the schedule of minimum requirements for off-street parking spaces.~~

~~1001.6 Required off-street parking spaces that after development are later acquired by the Town through donation to the Town or purchase by the Town are deemed to continue to serve the building for which the parking spaces were originally provided.~~

~~1002 Schedule of minimum requirements for off-street parking spaces~~

~~1002.1 In all districts off-street parking spaces must be provided as follows:~~

Use categories	Minimum number of off-street parking spaces required
Accessory dwelling unit	None required
Bed & breakfast	2 for the dwelling unit plus 1 for each bedroom for guests
Downtown-civic	1 for each 600 square feet of gross floor area
Downtown-commercial	1 for 400 square feet of gross floor area
Downtown-lodging	0.75 for each living accommodation
Downtown-residential	0.5 for each dwelling unit
Student residence	1 for each 8 beds
Eating and drinking establishments	1 for 400 square feet of gross floor area plus 1 for every 10 restaurant seats; additional spaces are not required for outdoor seating that does not exceed 50% of the permitted indoor seating.
Institutional dining facility	1 for each 2 persons to be employed in the institutional dining facility
Restaurant in MWD—	1 space per business [△]

Residential institution	1 for each 4 beds
Funeral homes	1 for each 75 square feet of public floor space
Hospitals, nursing, and convalescent homes	1 per 3 beds and 1 for each 1.5 employees based on the highest expected average employee occupancy
Industrial, manufacturing, storage, wholesale, nursery, kindergarten, elementary and middle schools	1 for each 1.5 employees, based on the highest expected average employee occupancy
Laundromat in MWD	1 space per business [△]
Medical center	1 for each employee

[△] This is also the maximum number of spaces that are allowed per business.

Use categories (continued)	Minimum number of off-street parking spaces required (continued)
Multi-family in MWD	.5 space per efficiency/studio/one bedroom unit; 1 space per two bedroom or larger units; 1 space assigned to a vehicle available for rent from a vehicle sharing service may replace any 4 required spaces
Multi-family, PRD	.5 space per efficiency/studio/one bedroom unit; 1 space per two bedroom or larger unit 1 space assigned to a vehicle available for rent from a vehicle sharing service may replace any 4 required spaces
Neighborhood retail sales in MWD	1 space per business [△]
One-family dwelling unit	2 per unit
Places of assembly, the capacity of which cannot be measured in terms of seats (covered skating rinks, bowling alleys, etc.)	1 for 500 square feet of gross floor area exclusive of storage areas
Property management office in MWD	1 space per business [△]
Retail sales, commercial services, and office	1 for 400 square feet of gross floor area

Retail sales of furniture, automobiles, of nursery stock and such other goods in such use as usually involve extensive display areas in relation to customer traffic	1 for 500 square feet of gross floor area and of display area outside the building
Rooming house, motel, hotel	1 for each living accommodation
Roomer	1 for each roomer
Senior high school	1 for each 1.5 employees and 1 for each 25 students based on the highest expected average occupancy of students and employees
Other schools and colleges for floor space in uses not listed above	1 for each 2 employees or staff members to be accommodated

[△] This is also the maximum number of spaces that are allowed per business

Use categories (continued)	Minimum number of off-street parking spaces required (continued)
Senior housing development —Independent living	1.1 per dwelling unit and 1 for each 1.5 employees based on the highest expected average employee occupancy
—Assisted Living	1 for each 1.5 employees based on the highest expected average employee occupancy
—Affordable	0.75 per dwelling unit
Short-term rental—Hosted	1 for each rented bedroom
Short-term rental—Unhosted	2 per unit
Theater, auditoriums, and all places of assembly, providing seats for the audience, including places of worship but excluding classrooms in educational institutions	1 for each 10 seats in D, GR-2 and I districts; 1 for each 5 seats in all other districts

~~1002.2 The Zoning Administrator shall determine the applicable use category to determine the minimum number of off-street parking spaces required for each building or use.~~

- ~~A. For a building or use that falls into more than one of the categories listed in Section 1002.1, the Zoning Administrator shall determine a reasonable and appropriate minimum number of off-street parking spaces required for each individual component of the building or use, the sum of which is the minimum number of required off-street parking spaces for the building or use.~~
- ~~B. For a building or use that does not fall within any of the categories listed in Section 1002.1, the Zoning Administrator shall determine reasonable and appropriate minimum off-street parking requirements by applying the closest applicable categories of Section 1002.1.~~

~~1002.3 The Zoning Administrator's administrative determination of applicable use category may be appealed to the Zoning Board of Adjustment, which shall consider all factors entering into the parking needs of each such building or use.~~

1003 Special exception for shared use of parking spaces

~~1003.1 The Zoning Board of Adjustment may approve as a special exception the shared use of one or more parking spaces by two or more establishments or uses on the same lot or on contiguous lots, the total capacity of which is less than the sum of the off-street parking spaces required for each, provided the Zoning Board of Adjustment finds that the number of off-street parking spaces to be provided will substantially meet the intent of the requirements for reason of variation in the probable time of maximum use by patrons of the establishments or uses.~~

~~1003.2 Any approval of a special exception for the shared use of off-street parking spaces must include the following conditions:~~

- ~~A. The approved special exception will automatically terminate upon the termination of any establishment or use participating in the shared use and~~
- ~~B. The approved special exception will automatically terminate upon any substantial change in the time pattern in the use of the shared spaces by any participant establishment or use that results in a number of off-street parking spaces insufficient for the combined requirements of the establishments or users.~~

~~1004 Location of off-street parking spaces~~

~~1004.1 Required off-street parking spaces must be provided on the lot occupied by the building or use they serve, except as follows:~~

- ~~A. Parking spaces required for a building or use on two abutting lots may be provided in a single common parking facility on one or both of the adjoining lots.~~
- ~~B. Parking spaces required for any residence in the I district intended for students, fraternal housing, or institutional personnel may be provided off the lot occupied by the building served, except that handicapped parking and parking for short term transient use must be provided in reasonable proximity to the residence. The number of handicapped spaces to be provided is calculated based on the Americans With Disabilities Act, 42 USC 12101, *et. seq.* An equal number of short-term spaces must be provided for short term transient parking.~~
- ~~C. For a building or use other than a residence in the I district intended for students, fraternal housing, or institutional personnel and other than a building or use located in a D district, the Zoning Board of Adjustment may allow as a special exception the location of all or part of the required off-street parking spaces elsewhere than on the lot occupied by the building served, provided the Zoning Board of Adjustment finds that:
 - ~~(1) Such off lot space will satisfy the parking requirement by control or regulation of the land owners and~~
 - ~~(2) Each proposed off-street parking space is adequate in location and access to satisfy the off-street parking requirements for the building or use it serves.~~~~

~~1004.2 The provision of off lot, off-street parking spaces is allowed only for all uses in the I district, residential uses in the D districts, and non-residential uses in all other districts. Notwithstanding 1004.1, all required off-street parking spaces not located in a parking facility may be located only in a zoning district in which the use served by those spaces is a permitted use. Such spaces may be allowed by special exception in a zoning district in which the use being served is allowed by special exception.~~

~~1004.3 A parking space on a lot in the D or I districts that is accessory to the principal structure or use on that lot may be leased to or otherwise made available for occupants of and visitors to other properties in those districts.~~

~~1004.4~~ 1001.2 Off-street parking is permitted within required side and rear setbacks.

~~1004.5~~ 1001.3 Off-street parking is permitted in required front setbacks only in driveways. ~~Portions of driveways within the required front setback do not satisfy parking requirements set forth in the schedule of minimum requirements for off-street parking.~~ In the RO district, off-street parking is not permitted in the area between the front of the principal building and the street right-of-way, an area including but not limited to the required front setback, except that parking in a driveway is permitted.

~~1004.6~~ 1001.4 The outdoor parking of not more than one automobile maintained primarily for hire, a commercial truck not exceeding one-ton capacity, or other commercial vehicle is permitted only in the side or rear yard of any residential lot, where it must be located farther from the street than the nearest portion of any building to the street. No such vehicle may be parked if it exceeds ten feet in height above the ground, except that masts, antennae, or other minor accessories may exceed this height limit.

~~1004.7~~ 1001.5 The outdoor parking or storage of major recreational equipment including travel trailers, pick-up coaches, camper trailers, motor homes, boats and boat trailers, snowmobiles; combinations thereof, and other similar equipment and cases and boxes used for transporting recreational equipment, whether occupied by such equipment or not, is allowed as an accessory use only in the side or rear yard of any lot and only where it is located farther from the street than the nearest portion of any building to the street.

- A. No such recreational equipment may be parked or stored if it exceeds ten feet in height above the ground, except that masts, antennae, vent stacks, windshields or other minor accessories may exceed this height limit.
- B. No such recreational equipment may be used in such location for living, sleeping, housekeeping or business purposes.
- C. If otherwise lawful, parking is permitted anywhere on the premises or on an adjacent street for a period not to exceed 24 hours during loading or unloading.

~~1005 Improvement and maintenance of parking facilities~~

~~1005.1~~ A required off-street parking space may be enclosed in a structure or may be open, provided that each required parking space is graded, surfaced, drained, and suitably maintained for parking purposes to the extent necessary to avoid nuisance of dust, erosion, or excessive water flow across public ways and to ensure its reasonable availability for use. In appropriate situations, the Zoning Administrator may require suitable markings to indicate individual parking spaces, maneuvering areas, entrances, and exits. Upon application duly made, the Zoning Administrator may waive the requirement of maintaining for parking purposes any off-street parking space for an appropriate period of time during which the Zoning Administrator finds that use of the space will be suspended because of an interruption of the use or occupancy of the premises that the space is intended to serve.

~~1005.2~~ Each required parking space must be not less than eight feet wide nor less than 18 feet long, exclusive of aisles, drives, and maneuvering space.

~~1005.3~~ A required off-street parking space must be maintained as long as the use or structure exists which the space is designed to serve. Nothing hereunder may be construed to constitute or contemplate

a dedication of required off-street parking spaces to general public use, but any such spaces, required in conjunction with particular buildings and uses, may be reserved at all times for those persons who make use of such buildings and uses, except when such parking spaces are acquired by the Town by donation or purchase as public parking areas.

1006 Parking credits

1006.1 Within a D district, parking requirements are satisfied by the requisite number of parking assets, which may include parking credits in addition to parking spaces, both on or off site. One parking credit is the equivalent of one parking space. At any time after March 2, 1976, the total parking assets associated with a property must equal or exceed the requirements for that property as set forth in the schedule of minimum requirements for off-street parking spaces.

1006.2 Parking credits are conveyed with the property occupied by the building or use they serve and may not be sold, leased, otherwise transferred, or used to satisfy the zoning requirements of another property.

1006.3 Parking credits may be awarded in accordance with 1006.4 or by conversion of off-site spaces to parking credits in accordance with 1006.5. Alternatively, the Town of Hanover may allow parking credits to be purchased to satisfy parking requirements.

1006.4 As of May 14, 2002, for properties located in a D district, the Town shall prepare a tabulation to establish a baseline set of parking requirements and parking assets associated with each property in accordance with the following steps:

- A. Parking requirements are calculated based on the schedule of minimum requirements for off-street parking spaces;
- B. The number and location of physical on-site parking spaces are verified;
- C. Sufficient parking credits are awarded, at no cost to the property owner, such that the total of physical parking assets plus total parking credits equals requirements; and
- D. A permanent public record is created for each property documenting the parking assets for that property. The record must include the current parking requirements set forth in the schedule of minimum off-street parking spaces, the current number of physical on-site parking spaces, and the total number of parking credits.

1006.5 If parking credits are being provided via conversion of off-site physical parking spaces into parking credits, the Town shall provide the applicant with appropriate documentation after having received:

- A. Appropriate plans or documentation confirming the existence and location of the off-site spaces and demonstrating that each such off-site space is located in a D district and is adequate in location and access (the distance between the lots at their closest point is a maximum of 750 feet lot line to lot line) to address the parking requirements for such building or use.
- B. Formal written concurrence by the owner of the property on which the off-site spaces are located that the owner agrees to the conversion and acknowledges that the total number of parking credits

~~associated with his property will be reduced by one for each physical space so converted. If this results in a negative number of parking credits the number will be so recorded.~~

- ~~C. An accounting of the parking requirements and parking assets for the property on which the off-site spaces are located that demonstrates that the total revised parking assets (arithmetic sum of on-site spaces plus parking credits) equals or exceeds the parking requirements as set forth in the schedule of minimum requirements for off-street parking.~~

~~1006.6 As of the effective date of the awarding of parking credits in accordance with 1006.4 C, all properties in the D districts will be deemed to be in full compliance with the parking requirements of this Ordinance.~~

~~1007 Parking and transportation demand management plan option~~

~~An applicant or group of applicants proposing to use property or properties located in the BM, B, OL, or I district may satisfy the parking requirements of this Ordinance relating to its buildings and uses by preparing and implementing a parking and transportation demand management (PTDM) plan in accordance with Hanover Site Plan Regulations. Upon the Planning Board's approval, the PTDM plan will substitute for all other provisions of this article and will be deemed to satisfy the zoning requirements for off-street parking.~~

1001.6 The number of off-site parking spaces required for any commercial or multi-family use of property in any district shall be determined by the Planning Board, or its designee through the Site Plan Review process. Applicants may be required to prepare a parking and transportation demand management (PTDM) plan for consideration by the Board at Site Plan Review, setting out how transportation and parking needs associated with the proposed use will be addressed in a way that maximizes public safety, reduces greenhouse emissions, avoids excess use of land for parking spaces, and encourages walking, biking, ride-sharing, shuttle busses, and the use of public transit to the greatest degree practicable for the specific site, while discouraging dependency on single-occupant vehicle use.

The Plan may include one or more of the following options:

- a system of sidewalks that integrate with the pedestrian and bicycle infrastructure;***
- creation or expansion of onsite bicycle accommodations including indoor and exterior bike parking;***
- creation of biker-friendly features such as shower and locker facilities;***
- establishment of a bike and car share program;***
- establishment of an incentive program that rewards participation in alternative travel modes including public transit and vanpools/carpools;***
- provision of charging facilities for electric vehicles;***
- shared parking facilities.***

1001.7 Upon application duly made, the Zoning Administrator may waive the requirement for maintaining any off-street parking spaces mandated under an earlier version of Article X of this Ordinance if he/she finds that elimination of the space better suits the intent of the current Ordinance. In making such a determination, the Zoning Administrator may request a PTDM plan or other plan detailing measures that the applicant has made or will make to decrease parking demand.

Full Text of Article Six, Amendment No. 5

**Amendment of Article VII ACCESSORY USES
Section 715.2**

715.2 In the NP, F, GP, RR, RO, SR, GR, **MWD** and I districts, signs or advertising devices are permitted only as follows:

- A. Not more than two signs, displaying the street number not exceeding one square foot in area on each of two sides may be displayed on any lot. These signs may be erected without a zoning permit.
- B. A commercial use in the RO, GR, and RR, **and MWD** districts may display a sign that is no more than 12 square feet on each of two sides and not located nearer to the street line than one-half the depth of the required front setback.
- C. For places of assembly, **multi-family buildings**, and institutional buildings not more than two signs are permitted, none of which may exceed thirty square feet in area on each of two sides and not located nearer to a street line than one-half the depth of the required front setback. For places of public assembly having frontage and points of entry from more than one public street, two signs for each public street frontage shall be permitted.
- D. For all real property for sale or for rent, a sign not exceeding four square feet in area on each of two sides and not located nearer to the street line than ten feet. These signs may be erected without a zoning permit.
- E. For recreation use not more than two signs may be displayed at each point of entry into the recreational area from a public street, neither of which may exceed more than 12 square feet on each of two sides and not located nearer to the street line than one-half the depth of the required front setback.
- F. On lots where the principal use is residential, not more than two temporary signs, neither exceeding four square feet in area on each of two sides and not located nearer to a street lot-line than ten feet. These signs may be erected without a zoning permit and may be installed for a period not to exceed one year.

- G. In addition to the signs allowed above, an unlimited number of signs, not exceeding one square foot in area on each of two sides, may be located on any lot provided only that none of the additional signs is visible either from a public right-of-way or from an abutting lot. These signs may be erected without a zoning permit.

APPENDIX B

PETITION TO THE HANOVER SELECTBOARD TO INSERT A WARRANT ARTICLE

We, the undersigned registered voters of the Town of Hanover, New Hampshire, request that the Hanover Selectboard insert the following article in the warrant of the 2024 Town Meeting:

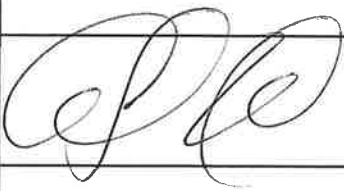

By petition of 25 or more eligible voters, to see if the Town will vote to call on the United States government to support an immediate and permanent ceasefire in Gaza and the West Bank in order to ensure the safety and right to life of all people living in the region of Israel and Palestine. Additionally, to stop the ongoing armed hostilities and human devastation, these voters ask the Town of Hanover to urge the United States government to immediately end U.S. arms shipments and military aid to the Israeli government and to use its considerable influence to ensure the safe delivery of food and medical supplies to Gaza. The record of the vote shall be transmitted by written notice from town officials to United States Representative Ann Kuster from New Hampshire; United States Senators Maggie Hassan and Jeanne Shaheen from New Hampshire; and United States President Joseph Biden, urging them to take action toward this end.

Legal Name (please print legibly)	Signature	Hanover/Etna Voting Domicile Address
Arthur G. Rault Jr.	Arthur G. Rault	26 Penn Rd, Apt. 335 Hanover, NH 03755
Judith Schmidt	Judith Schmidt	6 Penn Rd Hanover NH 03755 Apt 424
Demaris Wehr	Demaris Wehr	85 Cummings Rd, Hanover, N.H. 03755
Georgina Forbes	Georgina Forbes	65 Penn Rd. Box 94 Hanover, NH 03755
Leitha Ufford	Leitha Ufford	7 Cummings Rd. #951 Hanover 03755
Beverly Houghton	Beverly Houghton	26 Penn Rd #334 Hanover 03755
Perry Williams	Perry Williams	32 Penn 3U Hanover, NH

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Legal Name (please print legibly)	Signature	Hanover/Etna Voting Domicile Address
1 Constance Creed		7 Cummings Rd #142 Hanover
0 Dulany Bennett	Dulany Bennett	7 Cummings Rd Apt 144 Hanover
0 MARILYSE de Boursdon	Jude Boursdon	6 Penn Rd - 308 HANOVER NH 03755
7 Sharon Parks		32 Penn Rd 414 Hanover, NH 03755
7 Anne Ehret	Anne Ehret	7 Cummings Rd #153 Hanover NH 03755
0 Jeanne Houghton	Jeanne W Houghton	7 Cummings Rd #244 Hanover 04658
0 Cindy Rand	Cindy Rand	26 Penn. Rd. #335 Hanover 03755

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Legal Name (please print legibly)	Signature	Hanover/Etna Voting Domicile Address
E. Lee May, Jr.	E. Lee May, Jr.	6 Penn Rd. Hanover
Ann Holman	Ann Holman	35 Cummings Rd #268
Dan Assmus	Dan Assmus	9 Cummings Rd. Hanover, N.H. 03755
VIRGINIA S. Allison	Quia Allison	6 Penn Rd Hanover
Gen & Assmus	for -	9 Cummings Rd Hanover, N. H. 03755
George Joseph Winn	GEORGE JOSEPH WINN	437 26 Penn Rd Hanover 03755
Ann Churchill	Ann Churchill	6 Penn Rd Hanover, NH

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Legal Name (please print legibly)	Signature	Hanover/Etna Voting Domicile Address
✓ Margaret L Drinker	Margaret L Drinker	35 Cummings Rd. Hanover NH 03755
(2) Robert Belenky	Robert Belenky	56 Penn Road Hanover, NH 03755
✓ Nancy Chase	Nancy Chase	31 Cumming Rd. Hanover, N.H. 03755
✓ Ka Rehm	Ka Rehm	35 Cummings Rd Hanover NH 03755

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Legal Name (please print legibly)	Signature	Hanover/Etna Voting Domicile Address
✓ MARYANN PIOTROWSKI	Maryann V. Piotrowski	6 Penn Rd Apt 301 Hanover, NH 03755
✓ Frances Herbert	Frances M Herbert	55 Cummings Rd Apt 168
✓ Julianna N Turkevich	Julianna N Turkevich	57 Cumming Rd #164 Hanover 03755
? Susan Filcotti	Susan Filcotti	32 Penn Rd, #41 Hanover NH 03755
✓ Polly Ellerbe	Polly Ellerbe	7 Cummings Rd Hanover NH 03755
✓ Demaris Wehr	Demaris Wehr	35 Cummings Rd. Hanover, N.H. 03755
? JANET FLANDERS	Janet Flanders	3 CUMMINGS RD HANOVER NH 03755

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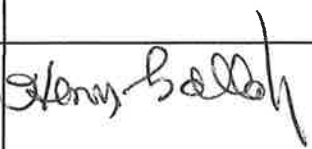


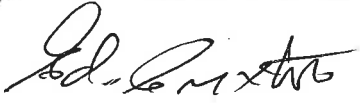
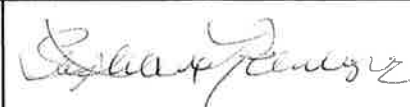
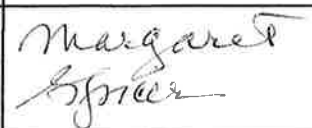

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Legal Name (please print legibly)	Signature	Hanover/Etna Voting Domicile Address
✓ GRACE HOPE HILL	Grace Hope Hill	362 CUMMINGS RD #362 - HANOVER NH 03755
✓ Ann Thron	Ann Thron	32 Penn Rd #217 Hanover NH 03755
✓ Ann R. Gallagher	Ann R. Gallagher	7 CUMMINGS Rd Apt Hanover 03755 449
✓ BARCLAY WARD	Barclay Ward	6 PENN RD #105 HANOVER, NH 03755
✓ Alice Harrison	Alice Harrison	6 Penn Rd #106 Hanover NH 03755
DR ADOLPH FRANZ	Adolph Franz	5 CUMMINGS RD #214 HANOVER NH 03757
? STEPHEN FLANDERS	S Flanders	3 CUMMINGS Rd #1057

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Legal Name (please print legibly)	Signature	Hanover/Etna Voting Domicile Address
✓ Henry Fry Gallagher Jr		7 Cummings Rd Apt 419 Hanover, N.H 03755
○ Peter Bien		55 Cummings Rd Apt 421 Hanover NH 03755
✓ Joan Lang		7 Cummings Rd Apt 448 Hanover NH 03755
✓ ED CRAXTON		32 Penn Rd. #320 Hanover, NH 03755
✓ STEPHANIE REININGER		7 Cummings Rd APT 252 HANOVER, NH 03755
✓ MARGARET SPICER		6 Penn Rd. Apt. 325 Hanover, NH 03755
✓ Richard Sloosberg		6 Penn Rd. Hanover, NH 03755

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Legal Name (please print legibly)	Signature	Hanover/Etna Voting Domicile Address
✓ Margaret Candill-Slosberg	Margaret Candill-Slosberg	6 Penn Rd Apt 207 Hanover, NH
✓ Nancy Miles	Nancy Miles	26 Penn Rd #331 Hanover, NH
✓ MARY LINDSEY BURTEN	Mary Lindsey Burtin	7 Cummings Road, 342 Hanover, NH 03755
✓ Melinda Stucker	Melinda Stucker	32 penn rd. Hanover, NH 03755
○ Richard Burtin	Richard Burtin	32 PENN RD HANOVER NH 03755
✓ Patricia Burtin Hanover	Patricia Burtin	7 Cummings Rd Hanover NH 03755
✓ Robert C. Keene	Robert C. Keene	57 Cummings Rd 16/59 Hanover, NH 03755

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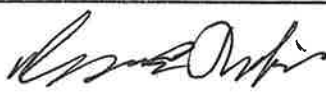
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Legal Name (please print legibly)	Signature	Hanover/Etna Voting Domicile Address
✓ Margaret Jernstedt	<i>Margaret Jernstedt</i>	32 Penn Rd. #422 Hanover, NH 03755
✓ ROBERT GROSS	<i>Robert Gross</i>	26 PENN RD #433 HANOVER, NH 03755
✓ Isabeth Gross	<i>Isabeth Gross</i>	26 Penn Rd #433 Hanover, NH 03755
○ Mary Sumner	<i>Mary Sumner</i>	35 Cummings Rd #272 Hanover, NH 03755
✓ Margot Maddock	<i>Margot Maddock</i>	56 Penn Rd. Apt. 549 Hanover, NH 03755
✓ Karen Washburn	<i>Karen Washburn</i>	Cummings Rd #324 6 Penn Rd. Hanover, NH 03755
✓ Jean D Dewprce	<i>Jean D Dewprce</i>	35 Cummings Rd #277 Hanover NH 03755

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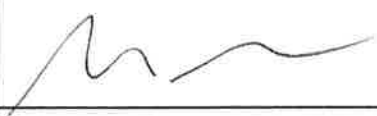

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Legal Name (please print legibly)	Signature	Hanover/Etna Voting Domicile Address
✓ Gwendolyn G. des Cognets		7 CUMMINGS RD APT 341 HANOVER, NH 03755
✓ Markon B. Clatch	Markon B. Clatch	7 CUMMINGS RD #146 HANOVER, NH 03755
7 Rob Chapman	Rob T. Chapman	29 Cummings Rd Hanover NH 03755
7 CHRISTOPHER L. CHASE	Christopher L. Chase	32 Penn Rd. #317 Hanover, NH 03755
7 MARGARET CLARK	MBC Clark	26 Penn Rd. Hanover NH 03755
7 Mary Lincoln	Mary R. Lincoln	6 Penn Road Hanover, NH 03755
7 DEVIN E ROBISON		32 PENN RD APT 219 HANOVER NH 03755

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Legal Name (please print legibly)	Signature	Hanover/Etna Voting Domicile Address
✓ Hayden Smith	Hayden A. Smith	4 Diana Ct Hanover, NH 03755
✓ Sae-Im N. Smith		4 Diana Court Hanover, NH 03755
✓ NANCY E. WRIGHT	Nancy Wright	35 Cummings Rd Hanover, NH 03755
✓ Robert Recusin		35 Cummings Rd #172 Hanover, NH 03755
✓ SHARON RECUSIN	Sharon Recusin	35 Cummings Rd #172 Hanover, NH 03755
✓ Suzanne Serok	Suzanne Serok	2 Sargent St. Hanover
✓ CAROLA LEA	Carola Lea	7 Cummings Rd, Apt. 247 Hanover

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Legal Name (please print legibly)	Signature	Hanover/Etna Voting Domicile Address
KESANA E NODA		7 CUMMINGS RD #347 HANOVER 03755
Deborah Metzger		36 Penn Rd Hanover, NH 03755
Leane Parland		7 Cummings Rd, Apt 343 Hanover, NH 03755
Sandra J. Larsen	SANDRA T. LARSEN	7 CUMMINGS RD. Apt. 213 HANOVER, NH. 03755
RUTH LAPPIN		26 Penn Rd. #329 Hanover, NH 03755
Sandra Hoeh	Sandra Hoeh	35 Cummings Rd Hanover, NH 03755
Ann Craxton		32 Penn Rd, Apt 320 Hanover, NH 03755

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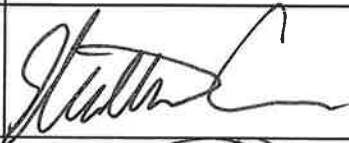

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Legal Name (please print legibly)	Signature	Hanover/Etna Voting Domicile Address
✓ KAREN CHASE	<i>Karen Chase</i>	32 Penn Road # 317 HANOVER, MA 03755
✓ Shirley Montgomery	<i>Shirley Montgomery</i>	32 Penn Road Apt. 315 HANOVER, NH 03755
✓ Arthur Holcombe	<i>Arthur N. Holcombe</i>	35 Cummings Rd Hanover NH 03755
✓ LEONARD CRAWFALLADE	<i>Leonard Crawford</i>	6 Penn Rd # 204 Hanover NH 03755
✓ Mary Ann Crawallader	<i>Mary Ann Crawford</i>	6 Penn Rd # 206 Hanover NH 03755
✓ Meredith Morgan	<i>Meredith Morgan</i>	35 Cummings Rd # 310 Hanover, NH 03755
✓ Ann Kainen	<i>Ann Kainen</i>	35 Cummings Rd 105 Hanover, NH 03755

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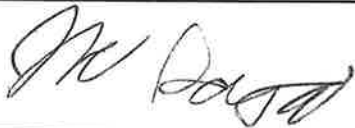





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Legal Name (please print legibly)	Signature	Hanover/Etna Voting Domicile Address
✓ Fiona McEnany		1 South St Apt 507 Hanover, NH 0
✓ Matthew Slein		85 Lebanon St Hanover NH
✓ Jessica D. Tolbert		5 Truck Drive Apdm 101, Fahay Hanover, NH

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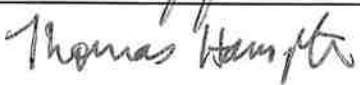
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	Legal Name (please print legibly)	Signature	Hanover/Etna Voting Domicile Address
Address ?	Paul Yang		McLaughlin Cluster, College St. 0593 Hinman
o	Joe Faussey		1435 Hinman
o	Calvin George		31 N Main St. 1764 Hinman
✓	Grace Hillery		16 Sargent Street
o	Hayden El Rati		7 Ivy Ln
o	Connor Schaefer		4165 Hinman 19 Turk Drive
l	IAN FARM		23 E WHEELLOCK ST

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Legal Name (please print legibly)	Signature	Hanover/Etna Voting Domicile Address
✓ Nancy Welch		18 College Hill
✓ Michael Cole		18 College Hill
✓ Katja Koeppen		17 College Hill
✓ Thomas Hampter		17 College Hill

Town Manager Town Report

If last year's feeling was "drinking from a firehouse" this year's might be "Where did the time go?"

In this letter I'd like check on the status of the goals my office committed to in last year's budget process. I'll also share a bit about some exciting things on the docket for the upcoming year.

Goal: Work with the new Finance Director to successfully move the 2023 - 2024 budget process through and begin a new budget process for 2024 - 2025 that better meets the existing needs.

Status: We brought on Ellen Bullion last year towards the end of our budget process. We made huge strides this year by having a goal-setting meeting for the Selectboard before beginning the budget, discussing long-term plans/goals with department heads, doing the first year of our new Capital Improvement Program Committee, successfully renegotiating all our union contracts, and providing new and updated documentation that starts to lay out some new processes to build on. There is still a lot of room to improve the whole process, but this was a great step forward.

Goal: Work with the new HR Director to implement a comprehensive organization-wide study about employee compensation and workplace

Status: We brought on Katie Williams last year, and even though short staffed in HR, we ran an incredibly thorough Retention and Recruitment study (detailed elsewhere). This included over 60 meetings with staff over six months, detailed surveys, outside consultants from UMass with market data, and collaborative meetings with our unions. This is another big step forward in how we work with our staff, and the feedback provided by them resulted in the proposals you have before you this year in our budget. Many staff reported that this was the most opportunity they've ever had to share ideas and hear from others.

Goal: Continue to build engagement among stakeholder groups in the community - not just educating, but engaging and bringing in more participants and volunteers into governance

Status: I've met many more of you out and around in the community at various events and talks this past year. We've worked with Dartmouth students on organizing more cross-audience events. Dartmouth College has begun organizing wonderful regional stakeholder meetings. Our podcast/blog have nearly 10,000 views/listens. Our downtown working group includes a great cross section of local residents, business owners, and other regional stakeholders. And in June, we'll be launching a big initiative related to volunteers and more support for all of our boards/committees.

Goal: Work with Sustainable Hanover to set new waste stream/food/recycling improvement goals

Status: This is one area I've not made as much progress as hoped due to the time pressures from other things on my plate. However, we discussed in very initial conversations with Sustainable Hanover and the Selectboard that we have a major milestone in our curbside single stream recycling contract next year. This is currently costing residents about \$650/ton, nearly ten times more than the cost for trash. With a new Sustainability Coordinator starting shortly (Now a FT position), we are all quite certain that we can find a way to more effectively spend tax dollars to have an even greater positive impact on our waste stream and reduce our community's environmental footprint. Who else wants Hanover to be a leader in waste stream the way we have been for energy?

Goal: Work with downtown business stakeholders to increase support and activity to support revitalization our downtown post-COVID.

Status: We had an excellent year with new events and programming downtown, a few new businesses, creation of more public spaces, various early plans to improve access in/around the downtown, and so much more. As of this budget proposal, which includes funding to restart the downtown district that was adopted at Town Meeting in 2004, we will be on track to exit the challenging COVID-era years and truly support

our downtown. Vibrancy in our downtown will support the rest of the community (especially budget-wise in the long term). All of these new activities align well with the new Master Plan's goals as well.

Goal: Work with the new College President and stakeholders to reset the Town/Gown relations.

Status: This has been a big year for Hanover and Dartmouth's relationship in a range of initiatives and areas. But most notably for our purposes, Dartmouth has begun some aggressive housing plans that include building 1,000 new beds locally. Many of those, including the ones in process for West Wheelock right now, are going right in the downtown. These are newer, safer, greener, walkable units right where the Town's zoning has identified great opportunities for increased density.

Goal: Work with neighboring municipalities and stakeholders to find service improvement/cost savings by facilitating more regional collaboration.

Status: We have started an innovative shared service providing IT services to Woodstock, Vermont, and are exploring several others, ranging from waste stream, transportation, public information, and more. I regularly attend and work with area Town Managers and officials, which is a huge help to all of us to have those relationships and share expertise and support. There are some cool things in the hopper, and we're excited to find ways to provide a higher level of service at reduced costs working with our neighbors more.

Goal: Work to continue to position Hanover as one of the most civically minded communities.

Status: Just recently, I worked with several state agencies, nonprofits like NHMA, and town officials in NH and VT to produce a free handbook containing best practices to help engage people towards Town Meeting (available at nhtownmeeting.com). I haven't gotten to spend as much time building out new programs in town as I had hoped, but we have some interesting programming coming up this year, especially in regards to helping people find ways to volunteer on issues important to them.

Goal: Work with Department Heads & staff on implementing a wide range of new and improved programs.

Status: We have some exciting changes proposed in the FY25 budget that start to meet some of these goals. They include increasing support for key social and senior services, starting to re-organize and increase capacity for how we take care of green spaces, piloting a new childcare program through Parks and Rec, increasing capacity for working on important transportation/mobility projects with our Regional Planning Commission, and a whole lot more.

Over the next year, we'll be working to implement some new programs like the ones mentioned above, build out the next phase of our Retention and Recruitment study's plans to support our staff, take the next step with bringing our budgeting process (especially in regards to capital) up to date, making a big push for new volunteers and support for boards/committees, making some big moves in the waste stream/sustainability space, continuing to work on (affordable) housing and transportation issues and a whole lot more. I'm getting excited just writing them down!

If you want to stay up to date on things, you can check out our Town podcast by searching for "Hanover Happenings," visiting hanoverhappenings.com, you can sign up for Town emails by visiting "Sign Up" at hanovernh.org or find "HanoverNewHampshire" on Instagram. If you participate in a community group or neighborhood group and would like to have me or any Town officials come out and update or speak with you, please reach out at alex.torpey@hanovernh.org.

There's lots of great stuff in the works, and we hope you'll stay up to date and involved after Town Meeting!



Speaking with NHPR about the nonpartisan Town Meeting Best Practices Handbook we created.

Have spoken at several conferences/events this past year, including at the nearby Municipal Solutions Summit.



"Stars Project" that brightened the downtown over the holidays. Run by business owners, Dartmouth, and Hanover Improvement.

One of the wonderful Allen Street Block Parties we hosted this past year from Hanover Parks and Rec. Join us this year for more!



We held a new goal setting meeting that helped the Selectboard identify key priorities that were then built into the FY25 budget.

HANOVER FINANCE COMMITTEE

Position Statement on the Proposed Fiscal Year 2025 Town Budget

The Hanover Finance Committee (HFC) is an appointed Town committee of Hanover residents¹ charged with reviewing financial matters of the Town and offering guidance on those matters to the Hanover Selectboard, Town officials and residents. As part of its deliberations on the proposed Fiscal Year 2025 (FY25) Town budget, HFC reviewed projected revenue and expenditure data, attended public budget meetings, and discussed the details of the budget with Selectboard members and Town administrators.

During a public meeting on April 2, 2024, the Hanover Finance Committee voted unanimously to recommend adoption of the Town budget with significant reservations and recommendations. No positions could be taken on the fire, police and public works employee union contracts as they were still pending at the time of the meeting. If all warrant articles were to pass, Town administration estimates an increase of 6.7% in the combined Town General Fund and Fire Fund tax rates, resulting in a new “blended” rate of \$6.21 per \$1,000 of taxable assessed property value. Town taxes on a property currently valued at \$500,000 would be approximately \$3,105 in the coming year.

Recent Growth in Tax Rates and Compensation Costs

HFC notes that the current year increase of 6.0% in the “blended” tax rate and the proposed increase of 6.7% for next year represent the two largest increases in over a decade and outpace the rate of inflation. The largest cost driver in both cases is an increase in compensation costs—both in higher wages and higher insurance premiums (the latter is going up 13% in FY25). Many of these costs will be voted on through separate warrant articles and, in multi-year contracts, could result in similar tax increases over the next three years.

Growth in Staffing

Further contributing to costs, the Town proposes to add as many as four full-time and three partial positions in FY25. Although the positions in childcare and downtown businesses support will bring in new revenues, these programs are not completely developed and may require taxpayer dollars. While skepticism and questions remain, HFC supported their inclusion in the budget on the understanding that the Selectboard will conduct a complete vetting before any implementation or the hiring of new staff which would entail future obligations.

The new Accounting & HR Analyst position will support essential improvements in administrative practices that were found to be inadequate in the recently completed FY22 audit².

Reliance on Inconstant Revenues to Offset Increased Spending

As offsets to the additional spending, the Town expects to see an additional \$350,000 in Short-Term Interest revenues in FY25 and to use \$458,000 from the General Undesignated Fund Balance (i.e. the Town’s “rainy-day fund”). These two sources reduce the impact of new spending significantly, but there is no guarantee that they will be available in future years for ongoing expenses or the compelling one-time capital projects that we see on the horizon.

Increase Transparency in the Use of Undesignated Fund Balance and Other Decisions

While the use of Undesignated Funds is a policy matter in the hands of the Selectboard and trade-offs are an inherent part of any budget process, HFC hopes to see the Selectboard engage more fully in discussions revolving

¹ Members this year are Kari Asmus, Antonia Barry (Hanover School Board member), Carey Callaghan (Hanover Selectboard member), John Dolan, Richard W. Greger, Jr., Herschel Nachlis, and Gregory L. Snyder.

² The auditor’s adverse opinions, as well as other audit findings, have been of great concern to HFC. In addition to hiring a new Accounting and HR Analyst, we hope to see the Town administration take additional actions to strengthen the Town’s administrative and financial policies and practices.

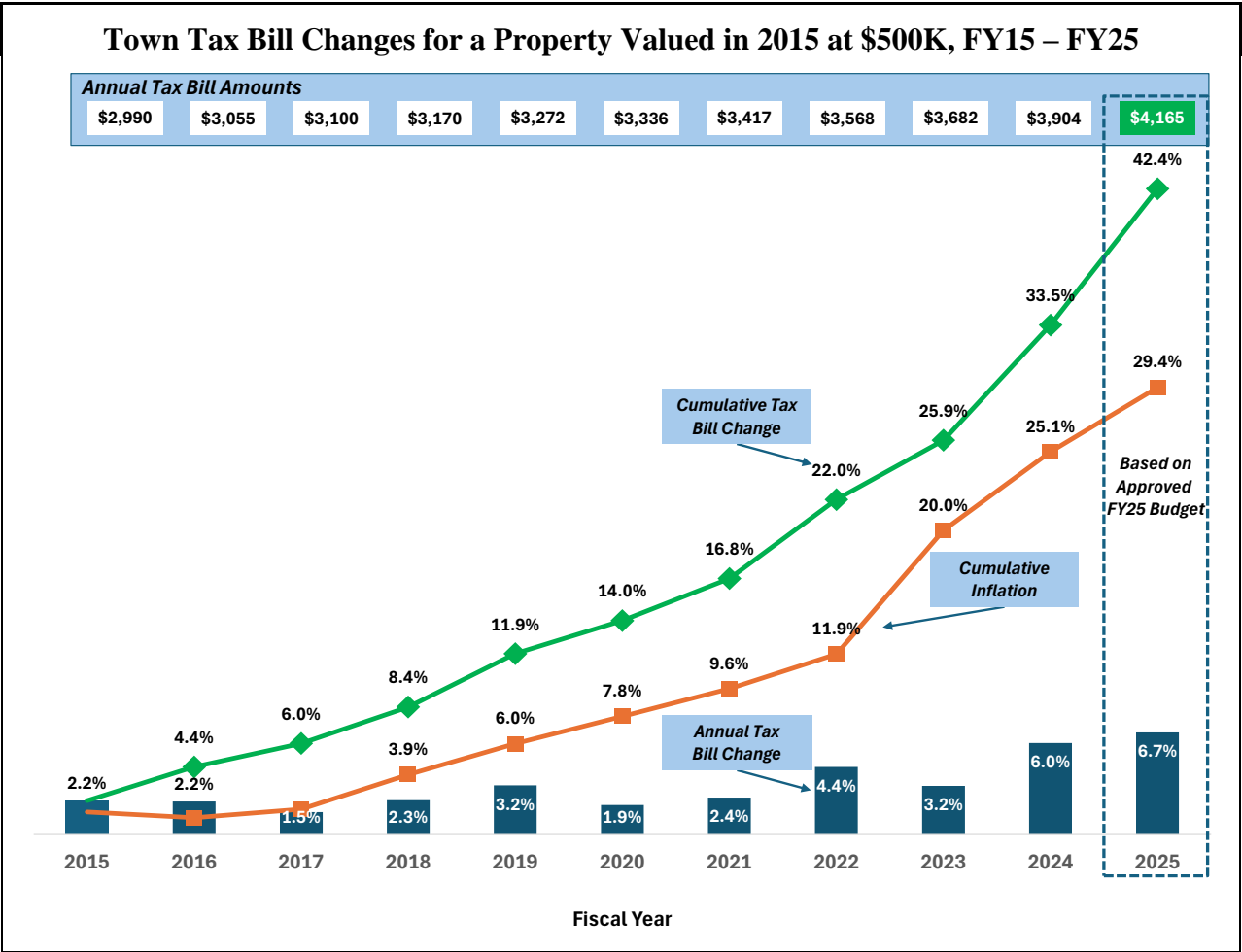
around such items so that the community can better understand how such decisions are made, especially in the face of significant tax increases.

Provide Detailed Guidance for Conducting the Budget Process

Further, while HFC is mindful that many key staff members are still new to their positions, we encourage the Selectboard to provide more specific guidance to staff in a range of areas, including periodic “actual vs. budget” financial reporting throughout the year, timelines and expectations for the budget process and negotiations, and the provision of current budget details as well as historical budget data that are reliable, informative, and highlight changes and associated costs. We also note that having a flexible tax rate target (such as this year’s 5-7%) without indicating a desire to see a hypothetical budget at the low end of the range may limit opportunities to sharpen priorities as well as pencils. Looking forward, the Finance Committee would be highly unlikely to be able to recommend approval of a budget without having timely access to complete information relevant to our decision-making process.

* * * * *

In closing, HFC recognizes all the effort required of staff, administrators, and Selectboard members to bring this budget and the proposed contracts to Town Meeting. There have been many challenges in recent years, and we thank all who care about and have contributed to the wellbeing of the Hanover community.



Annual Tax Bill Amounts are shown in nominal dollars for a property valued at \$500,000 in 2015 which would, if average, be valued at approximately \$670,000 following the 2018 and 2021 Town-wide revaluations. The Northeast Regional CPI increased by approximately 29.4% in the ten years from March 2014 to March 2024.

Introduction and Top 12 FY25 Budget Highlights

As the Town continues to evolve the budget process, we are updating the way we provide budget information. The goal is to make it as easy and clear for folks to follow the key takeaways, while also providing a greater level of full detail for those who want to go down all of the rabbit holes. This will continue to evolve in conversation with the Selectboard and Finance Committee.

The following is just the introductory summary document. You'll find many more resources included in the Town Report as well as a list of additional resources too lengthy to include that are available on our website at hanovernh.org/budget.

The selectboard provided guidance to staff to put together a budget with between a 5% and 7% increase for FY25. This year's budget started at more than a 12% tax rate increase before it came to the Selectboard. Obviously that wouldn't work! Based on including the highest priority items that are consistent with our most important goals, the draft that was introduced in February had a 7.16% increase. After additional work, we settled down to an anticipated tax rate increase as presented to Town Meeting for consideration at 6.55%. This is a tax rate of \$4.68, and an estimated \$144 increase on a \$500,000 home.

We appreciate the Selectboard's thoughtfulness in giving Hanover's budget a little room to catch up on some important historical issues, to prevent getting behind on some rising costs, and to invest more in several of the most important areas. Still, proposed tax increases should always be thoroughly justified or explained, and we hope all of the documentation we've produced helps to do that. Further, we have done our best to limit the year-over-year increase, even while making several critical long-term investments. This difficult balance has been accomplished largely through a mix of our department's tight spending control throughout the year (which you can partially see through the budget versus actual numbers), carefully considered and thoughtful budget requests, and several areas where we have taken a more creative look at the re-allocation of existing resources that help us do more with less.

The major expense in our budget (About 2/3) is always personnel costs. The FY25 budget, similar to, and anticipated during last year's budget process, has approximately \$900,000 of increased personnel related spending in the general fund, which itself is equivalent to a 7.5% tax rate increase. Some of that comes from fixed costs largely beyond our control, such as health insurance costs rising by \$300,000, and some of that is catching up and making important investments in our pay and benefit structure where we have fallen behind, highlighted during our comprehensive Retention and Recruitment study that we completed last year. There are small ongoing savings that help to slightly offset those numbers related to the large personnel retirement cliff and people exiting at the top of pay scales, the flip side are the costs related to high turnover in some positions and the large one-time payouts for unused time off that haven't historically been budgeted for. In non-personnel costs, hundreds of accounts typically see mostly small increases and decreases in costs each year, with a handful of changes that had a noticeable budget impact, which we attempt to highlight.

On the revenue side, our grand list will see modest estimated growth of \$10M, and non-tax revenue is up in a few key areas, such as in our Clerk's Office (Approx \$100,000), Planning (Approx \$100,000) Meals and Rooms (\$100,000) and short-term interest (\$350,000). Some of these increases help to reduce some of the burden on the tax rate increase and increases in expenses. We talk more about future revenue planning in this summary and throughout the FY25 budget process to ensure that paying for necessities or program expansions to meet hanging community needs do not fall on the shoulders of existing taxpayers.

Top 12 FY25 Budget Highlights

Summarizing a \$35 million dollar budget is not possible without losing some information and context. Although we do our best to identify the most important Top 12 highlights below, we encourage you to review the additional documents.

Personnel (SW) | Investing more in Town government's greatest asset - its staff

The Selectboard's top priority as determined from our October 2023 goal-setting workshop, is to help improve support and compensation for Town staff that has fallen behind, and which we've previously discussed at length. On the heels of the "Retention and Recruitment Study," this budget continues moving towards more competitive wages and benefits, improved personnel policies, and a better workplace that address historically growing issues such as high turnover and decreasing employee morale.

Takeaway: The largest piece of the budget. This budget proposes \$1.1m of increases (\$900k in General Fund), about 1/3 of which are "non-discretionary" (eg, health insurance) and 2/3 is investment in staff. We cover this in more detail in the available additional documentation.

Personnel (SW) | Expanding services to meet key community needs

This year's budget starts to expand programming to better respond to key community needs, identified from several sources including the Master Plan and Selectboard's priorities. This includes more capacity for sustainability activities by turning a PT position into FT at almost no cost, more bandwidth/expertise on transportation/mobility (Small pilot MOU with Regional Planning Commission instead of FTE), more capacity to care for green spaces in collaboration with local stakeholders such as the Conservation Commission through a re-org in Grounds, more involvement and investment in social & senior services by moving these under Parks & Rec, and small increases in hours at Howe and Etna libraries.

Takeaway: With minimal impact to taxpayers (Under \$60,000) and overall reducing total headcount, through creatively and more efficiently re-allocating existing resources we can offer better service to the public in key areas identified by the public as high priority.

Personnel (SW) | Signing Collective Bargaining Unit multi-year contracts

After many years of one-year contracts that take considerable time, and which strains relationships and morale and prevents long-term planning, the Town aims to bring three-year contracts built more collaboratively to Town Meeting.

Takeaway: Discussed as we cover the above two sections & itemized on the Warrant Articles. Costs will look higher, because a) last year's update to what costs are included, b) having to identify three total years of costs, and c) increased investments.

Personnel (SW) | Addressing accrued earned time liabilities

We've discussed before the Town has not budgeted for the cost of paying out retiring staff's earned and unused paid time off. This is a large financial liability, especially as we have begun to see more retirements. To add to the challenge, the budget has been structured for years to require positions be kept vacant for several months to save money to make those payments. This limits the ability to do proper succession planning and knowledge transfer to new staff.

Takeaway: We are continuing to slowly build this budget account, shown in HR account "01-199-4292." Although nothing was historically budgeted for these costs, last calendar year saw \$122,000 of payments that had to be made, which will grow for some number of years before likely starts to taper off. In FY25, we did not grow this account due to the already high tax burden. Combined with currently high vacancy rate of many positions, we believe that for another

year we may be able to cover the majority of the incurred costs. However, we believe it is important to be transparent about these costs, and the need to budget for them in the future.

Capital | Starting down the road to more accurate capital planning

This year's budget includes the recommendations of the newly formed Capital Improvement Plan Committee, a multi-stakeholder group tasked with evaluating and making capital (long-term & large-asset/project) recommendations to the Selectboard. This was formed at Town Meeting last year. A number of new costs were identified this year, and many more will be uncovered as part of the FY26 budget, as there have been millions of dollars of existing but unaccounted for costs. For example, none of our Recreation fields or facilities have been evaluated or included in any of the Town's capital budgeting.

Takeaway: Extensively detailed recommendations are included in the public budget folder, as well as a summary document. This is Hanover's most transparent capital plan, and will only continue to improve over time due to the energy and work of the multi-stakeholder CIPC that includes staff, Selectboard representatives, Planning Board representative, School Board representative, Dartmouth student representative, and residents.

Revenue | Tracking anticipated revenues

There are a number of revenues we must anticipate each year. Some tend to be more stable or at least predictable such as motor vehicle registration or building permit fees, and some can be a moving target each year without much ability to predict, such as state aid or meals and rooms distribution. These are estimated conservatively to help minimize annual spikes/dips that burden the tax rate.

Takeaway: These are shown either in "Town Manager General" or in the relevant department's revenue lines.

Revenue | The need for comprehensive revenue planning/forecasting

We started talking about this last year, and will continue to lay groundwork this year. We have been incrementally building in existing but previously un-budgeted costs into our budget, especially with capital, alongside the evaluation of any potential new costs. The goal is that in FY26 we can proceed with a full accounting of existing and potential future costs, and spend time ensuring that we are planning multiple years in the future for how to fund these costs without relying on or burdening existing taxpayers alone. This relates to conversations about housing and redevelopment, as both have significant future revenue implications.

Takeaway: This is discussed towards the end of the Day 3 budget presentations, has been discussed at several Selectboard meetings from a few different perspectives, and stakeholders agree that will be valuable as a larger discussion in the FY26 budget.

UFB | Tracking fund balances and reducing usage

This budget begins to decrease the amount of general fund balance used to reduce the tax rate each year. The initial goal was to reduce General UFB usage by 10% each year over the next three years, which we believe balances the need to fund critical one-time projects, decreases structural reliance on UFB without overly burdening existing taxpayers, and sets up the fund balance to remain healthy and responsible over time. The FY25 budget achieves only a 3% reduction in UFB usage due to the one-time \$175,000 emergency expenditure to repair a critical failure of the electrical system in Town Hall. Even with this expense, it still leaves the UFB at 14.32%, well within the 10-15% UFB policy guidelines set by the Selectboard.

Takeaway: The updated FY25 UFB Usage is available in the budget public document folder.

Non-Personnel (OE) | Tracking variable cost increases and decreases

There are many dozens of accounts that increase or decrease every year often based on market conditions or pricing, such as material costs, equipment purchasing, outside contracting, and more. Although some also show decreases that offsets those numbers, such as energy and fuel costs, many others have seen costs rise in recent years.

Takeaway: Highlights are shown in individual department slides - eg, material/contracting costs in DPW (+\$100k), consulting fees (+ \$50k) one-time critical facility repairs/needs (~ \$200k) and the proposed comprehensive facility study (\$150k)

Non-personnel (OE) | Increases in fixed costs

There are many costs that the Town gets a bill for, and many are rising beyond the Town's control. For example, health insurance (\$300k+), Property/Liability Insurance (\$11k/year+), and Worker's Comp (\$19k/year+).

Takeaway: These shown in the spreadsheet under "Town Manager General Admin" or "HR Fringe benefits."

Beyond the Budget | Understanding dynamics outside of Town budget

Not everything that impacts the Town budget is actually in the Town budget - one of the limitations of this process. For example, we know that the region's extreme housing and childcare shortage has prevented hiring and forced the resignation of a number of staff, and contributes to the need to raise wages. These dynamics have also pushed more employees to live further away over the last 5-10 years, which complicates "on-call" departments. These don't traditionally have any sort of line or space in any budget document, but they should be discussed and considered alongside the budget.

Takeaway: This is discussed on Day 3 of the budget presentations, and continuing to improve this context will be in the FY26 budget discussions.

Accounting/Controls | Responding to issues in the FY22 Audit

The FY22 audit, which was completed in February, highlighted a number of serious issues that staff have been reporting on for the last year. The Town's internal accounting practices fell far behind over the last 3-5 years, and there are significant accounting, control, and reporting issues that need to be addressed. Although the comments in the audit are serious and require a detailed plan to address, some of which have already been in process, it is important to note that there is no indication of impropriety in the Town's finances, and there is minimal budget/tax impact.

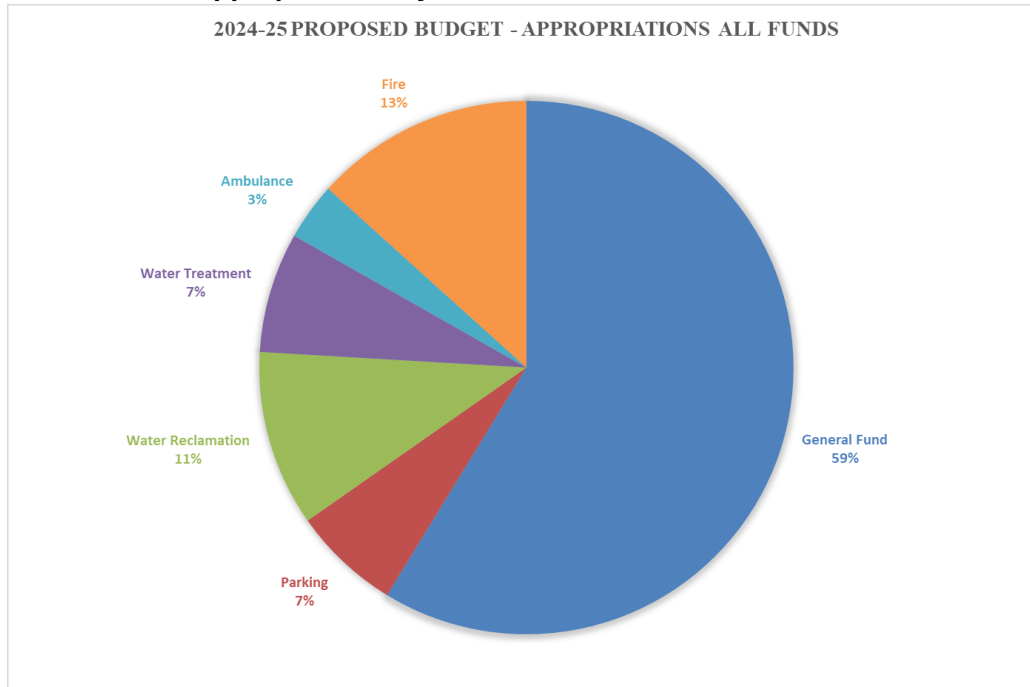
Takeaway: There is a new FTE added in Finance/HR to help respond to these issues (with approval to start in FY24 with unspent existing funds), separate memos have been made available, and a more detailed Action Plan coming in May/June 2024 in collaboration with the Finance Committee and Selectboard.

FY25 Proposed Town Appropriations

In this section, we provide a few different summaries of appropriations included in the FY25 budget, such as:

- Breakdown of appropriations by Fund
- Year over Year Total Appropriations by Fund
- Year over Year Breakdown by Fund
- General Fund Year over Year Department Breakdown

Breakdown of Appropriations by Fund



Fund	Personnel	Non-Personnel	To Capital Reserve Funds	Capital	UFB Projected 6/30/2025	% UFB
General	\$14,818,912	\$4,362,963	\$910,700	\$821,889	\$2,711,001	14.76%
Fire	\$3,841,363	\$419,920	\$162,000	\$314,102	\$552,926	13.30%
Ambulance	\$0	\$1,105,986	\$128,000	\$0	\$102,160	8.92%
Water	\$566,029	\$1,418,467	\$321,000	\$292,400	\$397,013	17.58%
Wastewater	\$845,404	\$2,070,608	\$307,000	\$573,000	\$1,366,258	42.29%
Parking	\$587,434	\$1,591,426	\$84,000	\$64,200	-\$102,494	-4.92%
Total	\$20,659,142	\$10,969,370	\$1,912,700	\$2,065,591	\$5,026,864	

Year over Year Total Appropriations by Fund

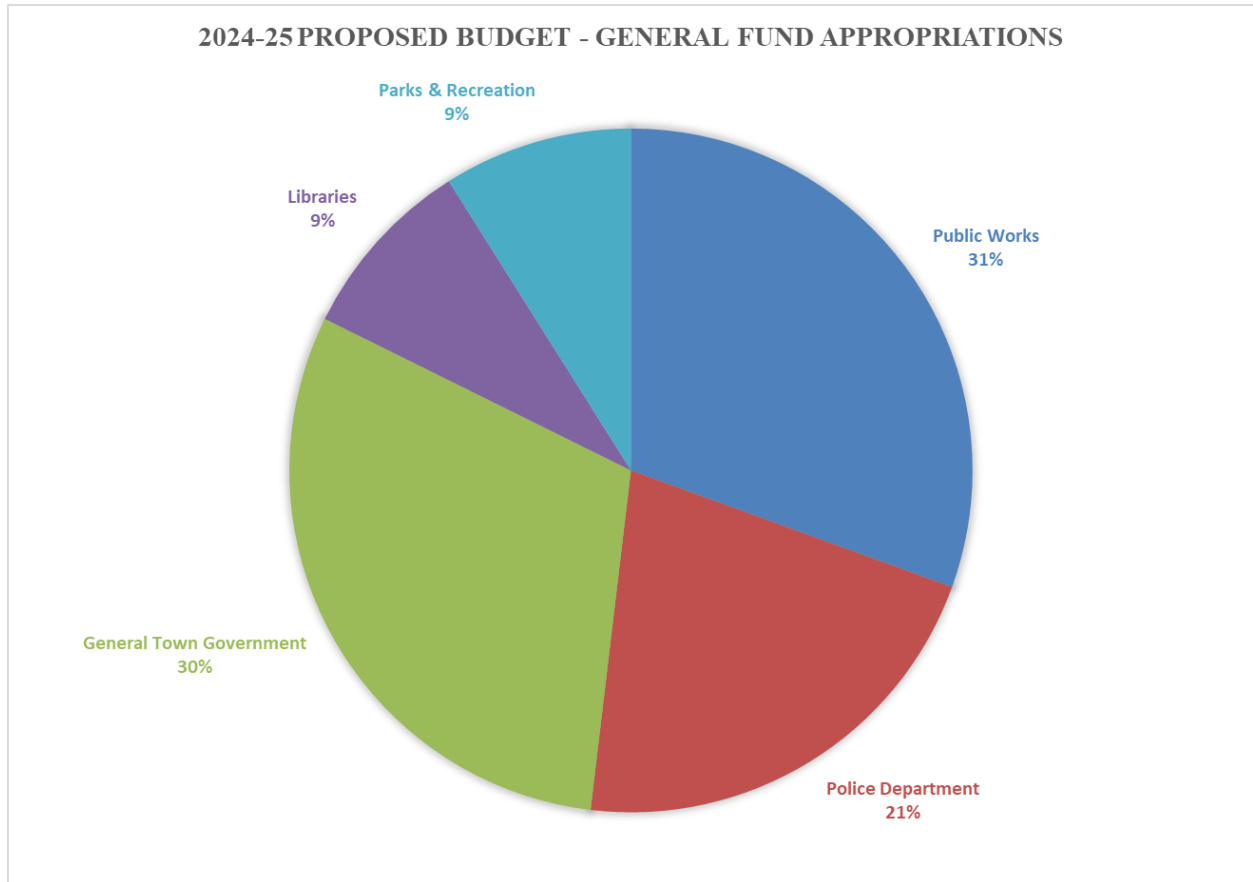
Fund	FY24 Budget	FY25 Proposed	24-25 \$ Change
General	\$19,638,188	\$20,914,464	\$1,276,276
Fire	\$4,172,218	\$4,737,385	\$565,167
Ambulance	\$1,145,751	\$1,233,986	\$88,235
Water	\$2,745,620	\$2,597,896	-\$147,724
Wastewater	\$3,534,740	\$3,796,012	\$261,272
Parking	\$2,601,425	\$2,327,060	-\$274,365
Totals	\$33,837,942	\$35,606,803	\$1,768,861

Year over Year Breakdown by Fund

Fund	Category	FY24 Budget	FY25 Proposed	24-25 \$ Change
General Fund	S&W	\$13,811,738	\$14,818,912	\$1,007,174
	Capital	\$2,133,721	\$1,731,700	-\$402,021
	OE	\$3,692,727	\$4,363,852	\$671,125
	Total	\$19,638,186	\$20,914,464	\$1,276,278
Fire	S&W	\$3,583,735	\$3,841,363	\$257,628
	Capital	\$175,500	\$476,102	\$300,602
	OE	\$412,983	\$419,920	\$6,937
	Total	\$4,172,218	\$4,737,385	\$565,167
Water Treat	S&W	\$515,533	\$566,029	\$50,496
	Capital	\$968,208	\$613,400	-\$354,808
	OE	\$1,261,879	\$1,418,467	\$156,588
	Total	\$2,745,620	\$2,597,896	-\$147,724
Water Rec	S&W	\$768,439	\$845,404	\$76,965
	Capital	\$611,000	\$880,000	\$269,000
	OE	\$2,155,301	\$2,070,608	-\$84,693
	Total	\$3,534,740	\$3,796,012	\$261,272

Ambulance	S&W	\$0	\$0	\$0
	Capital	\$105,567	\$128,000	\$22,433
	OE	\$1,040,184	\$1,105,986	\$65,802
	Total	\$1,145,751	\$1,233,986	\$88,235
Parking	S&W	\$575,285	\$587,434	\$12,149
	Capital	\$694,955	\$148,200	-\$546,755
	OE	\$1,331,185	\$1,591,426	\$260,241
	Total	\$2,601,425	\$2,327,060	-\$274,365

General Fund Year over Year Breakdown by Department



Department	Category	FY24 Budget	FY25 Proposed	24-25 \$ Change
Selectboard	S&W	\$40,336	\$36,650	-\$3,686
	Capital	\$0	\$0	\$0
	OE	\$233,400	\$475,653	\$242,253
	Total	\$273,736	\$512,303	\$238,567
Finance	S&W	\$404,783	\$474,966	\$70,183
	Capital	\$0	\$0	\$0
	OE	\$43,103	\$63,975	\$20,872
	Total	\$447,886	\$538,941	\$91,055
Tax Collector	S&W	\$69,344	\$80,000	\$10,656

	Capital	\$0	\$0	\$0
	OE	\$9,689	\$13,550	\$3,861
	Total	\$79,033	\$93,550	\$14,517
Clerk	S&W	\$169,633	\$169,260	-\$373
	Capital	\$0	\$0	\$0
	OE	\$60,239	\$62,875	\$2,636
	Total	\$229,872	\$232,135	\$2,263
Assessing	S&W	\$359,495	\$357,091	-\$2,404
	Capital	\$0	\$0	\$0
	OE	\$16,210	\$16,510	\$300
	Total	\$375,705	\$373,601	-\$2,104
IT	S&W	\$264,125	\$285,967	\$21,842
	Capital	\$0	\$0	\$0
	OE	\$139,983	\$143,544	\$3,561
	Total	\$404,108	\$429,511	\$25,403
Town Manager	S&W	\$238,450	\$250,591	\$12,141
	Capital	\$0	\$0	\$0
	OE	\$57,660	\$59,160	\$1,500
	Total	\$296,110	\$309,751	\$13,641
Planning	S&W	\$752,543	\$801,221	\$48,678
	Capital	\$0	\$0	\$0
	OE	\$139,145	\$253,445	\$114,300
	Total	\$891,688	\$1,054,666	\$162,978
Conservation	S&W	\$0	\$0	\$0

	Capital	\$0	\$0	\$0
	OE	\$23,875	\$23,875	\$0
	Total	\$23,875	\$23,875	\$0
HR	S&W	\$229,377	\$240,143	\$10,766
	Capital	\$0	\$0	\$0
	OE	\$61,000	\$63,000	\$2,000
	Total	\$290,377	\$303,143	\$12,766
Howe	S&W	\$1,535,543	\$1,649,197	\$113,654
	Capital	\$0	\$0	\$0
	OE	\$58,021	\$69,565	\$11,544
	Total	\$1,593,564	\$1,718,762	\$125,198
Etna	S&W	\$81,880	\$85,878	\$3,998
	Capital	\$0	\$0	\$0
	OE	\$17,506	\$22,299	\$4,793
	Total	\$99,386	\$108,177	\$8,791
Parks and Rec	S&W	\$1,241,573	\$1,479,537	\$237,964
	Capital	\$0	\$0	\$0
	OE	\$319,346	\$393,123	\$73,777
	Total	\$1,560,919	\$1,872,660	\$311,741
DPW	S&W	\$2,670,542	\$2,826,350	\$155,808
	Capital	\$1,699,740	\$1,485,589	-\$214,151
	OE	\$1,811,149	\$2,075,539	\$264,390
	Total	\$6,181,431	\$6,387,478	\$206,047
Police	S&W	\$3,472,676	\$3,731,902	\$259,226

	Capital	\$433,981	\$247,000	-\$186,981
	OE	\$482,040	\$485,595	\$3,555
	Total	\$4,388,697	\$4,464,497	\$75,800

FY25 Proposed Town Revenues

There are multiple revenue sources that fund the Town's budget, a summary of them is provided below, including:

- Summary of All Revenue Sources
- Breakdown of General Fund Revenues

All funds and revenue sources

General Fund: Non-tax and tax revenue

Fire Fund: Non-tax and tax revenue

Ambulance Fund: Community contributions (taxpayers) and patient billing

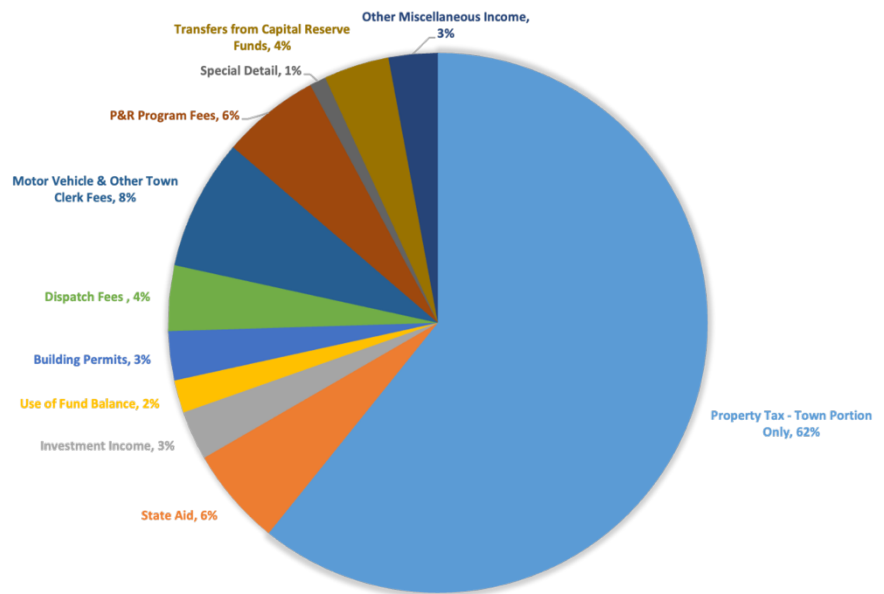
Water Fund: Water ratepayers

Wastewater Fund: Wastewater ratepayers

Parking Fund: Parking ratepayers (Fee/fine payers)

Breakdown of General Fund Revenue

Category	%	Total
Property Tax - Town Portion Only	62%	12,852,407
State Aid	6%	1,219,000
Investment Income	3%	650,000
Use of Fund Balance	2%	468,000
Building Permits	3%	600,000
Dispatch Fees	4%	822,645
Motor Vehicle & Other Town Clerk Fees	8%	1,659,400
P&R Program Fees	6%	1,167,200
Special Detail	1%	120,000
Transfers from Capital Reserve Funds	4%	744,889
Other Miscellaneous Income	3%	586,344
		20,889,885



In this section we summarize the overall impact to tax and ratepayers for taxes overseen by the Selectboard, with historical data, this includes:

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Town of Hanover Tax Rate Calculations

General Fund Municipal Tax Rate

Current General Fund Municipal Tax Rate (2023 Tax Year: 4/1/2023-3/31/2024) - Rate Applied to each \$1,000 of Taxable Net Assessed Valuation	\$4.39
Proposed FY2024-2025 Budget Anticipates a 6.6% Tax Rate Increase to a 2024 Tax Year Rate of:	\$4.68

Actual 2023 Tax Year Net Assessed Valuation	\$2,721,968,787
Anticipated Growth in Net Assessed Valuation	10,000,000
Projected 2024 Tax Year Net Assessed Valuation	<u>\$2,731,968,787</u>

Taxes Raised by Current Tax Rate (\$4.39) Applied to Projected 2024 Net Assessed Valuation	\$11,993,343
Additional Taxes Raised through Tax Rate Increase as Presented	<u>785,848</u>
Total Tax Revenue in Proposed General Fund FY2024-2025 Budget	<u>\$12,779,191</u>

Every 1.0% increase to the the existing Town Tax Rate and Applied Against the Projected 2024 Tax Year Net Assessed Valuation Results in Additional Tax Revenues of:	\$119,933
A penny added to the existing Town Tax Rate and Applied Against the Projected 2024 Tax Year Net Assessed Valuation Results in Additional Tax Revenues of:	<u>\$27,320</u>

These tax rates are *ESTIMATES* only; the final tax rate will be set in early October 2024 by the NH Dept of Rev. Admin.

Note 1: The 2023 Tax Year runs from April 1, 2023 - March 31, 2024. The 2024 Tax Year runs from April 1, 2024 - March 31, 2025. Revenues generated during the 2024 Tax Year are recorded as revenues in FY 2025 (July 1, 2024 - June 30, 2025).

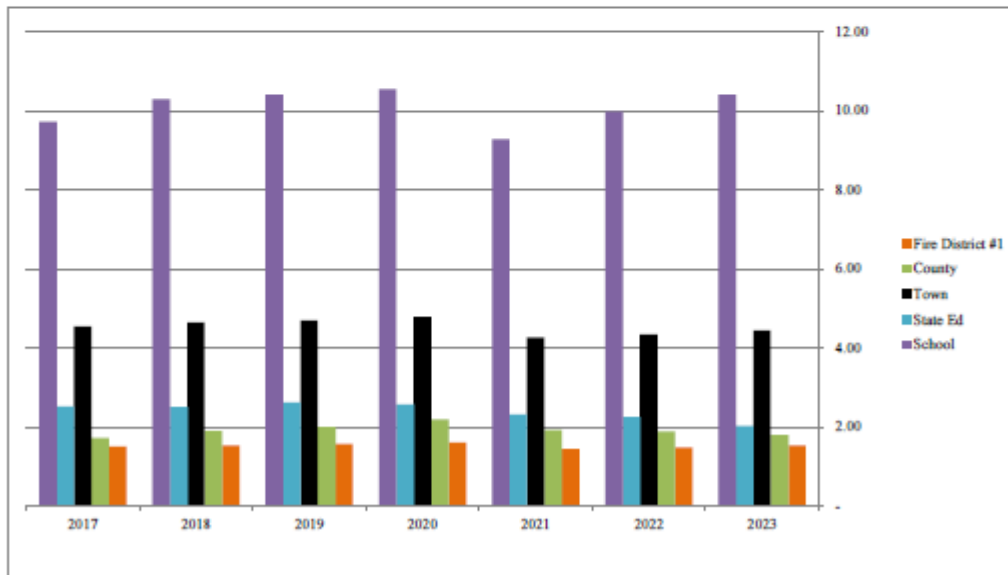
Town of Hanover - Tax Rate History of Municipal, School and County Combined Tax Rates

Fire District #1 (Properties w/in Hydrant System)

Tax Rate (per \$1,000 Taxable Valuation) Breakdown

Year	Town-wide Taxable Valuation	Change in Valuation from Previous Year	Tax Rate per \$1,000	% Increase from Previous Year	Town	Fire District #1	County	School	State Ed
2023	2,721,968,787	17,106,943	18.54	4.2%	4.39	1.48	1.40	9.75	1.52
2022	2,704,861,844	30,968,425	17.79	0.9%	4.15	1.38	1.37	9.62	1.27
2021	2,673,893,419	373,147,024 (*)	17.64	-12.7%	4.00	1.37	1.60	8.95	1.72
2020	2,300,746,395	15,756,315	20.21	1.4%	4.44	1.53	1.81	10.40	2.03
2019	2,284,990,080	(35,411,338)	19.93	3.6%	4.34	1.48	1.89	9.97	2.25
2018	2,320,401,418	306,303,718 (*)	19.23	-11.3%	4.26	1.45	1.93	9.27	2.32
2017	2,014,097,700	10,875,500	21.69	1.9%	4.78	1.61	2.19	10.54	2.57
2016	2,003,222,200	19,534,200	21.29	2.0%	4.69	1.57	2.01	10.40	2.62
2015	1,983,688,000	18,743,400	20.88	4.2%	4.65	1.53	1.90	10.29	2.51
2014	1,964,944,600	18,135,200	20.03	3.7%	4.54	1.52	1.73	9.72	2.52

(*) Revaluation Year



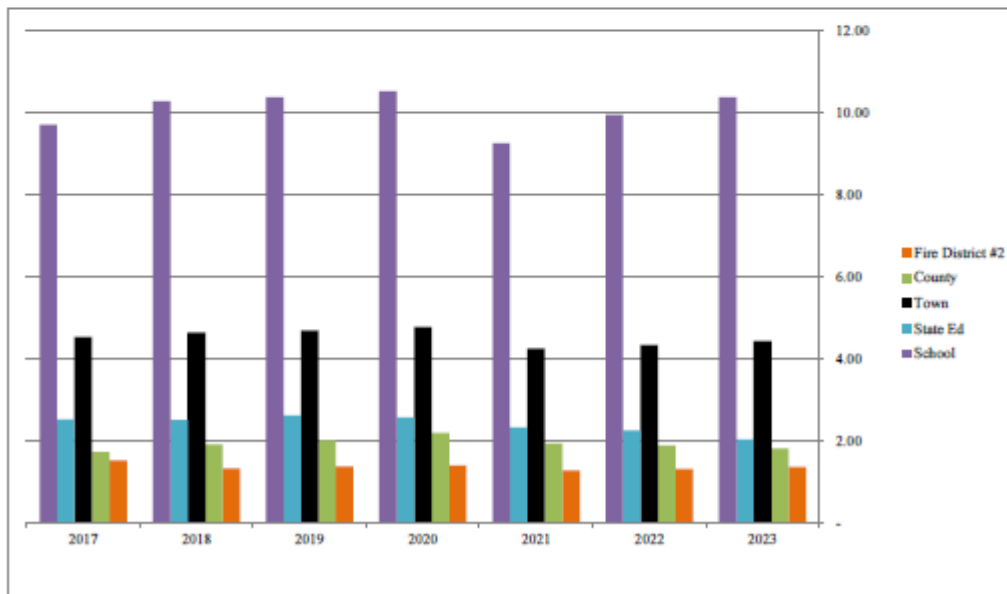
Town of Hanover - Tax Rate History of Municipal, School and County Combined Tax Rates

Fire District #2 (Properties w/o Hydrant-West of Moose Mtn)

Tax Rate (per \$1,000 Taxable Valuation) Breakdown

Year	Town-wide Taxable Valuation	Change in Valuation from Previous Year	Tax Rate per \$1,000	% Increase from Previous Year	Town	Fire District #2	County	School	State Ed
2023	2,721,968,787	17,106,943	18.38	4.1%	4.39	1.32	1.40	9.75	1.52
2022	2,704,861,844	30,968,425	17.65	1.0%	4.15	1.24	1.37	9.62	1.27
2021	2,673,893,419	373,147,024 (*)	17.47	-12.8%	4.00	1.20	1.60	8.95	1.72
2020	2,300,746,395	15,756,315	20.03	1.4%	4.44	1.35	1.81	10.40	2.03
2019	2,284,990,080	(35,411,338)	19.76	3.7%	4.34	1.31	1.89	9.97	2.25
2018	2,320,401,418	306,303,718 (*)	19.06	-11.3%	4.26	1.28	1.93	9.27	2.32
2017	2,014,097,700	10,875,500	21.48	1.8%	4.78	1.40	2.19	10.54	2.57
2016	2,003,222,200	19,534,200	21.09	2.0%	4.69	1.37	2.01	10.40	2.62
2015	1,983,688,000	18,743,400	20.67	3.2%	4.65	1.32	1.90	10.29	2.51
2014	1,964,944,600	18,135,200	20.03	3.7%	4.54	1.52	1.73	9.72	2.52

(*) Revaluation Year



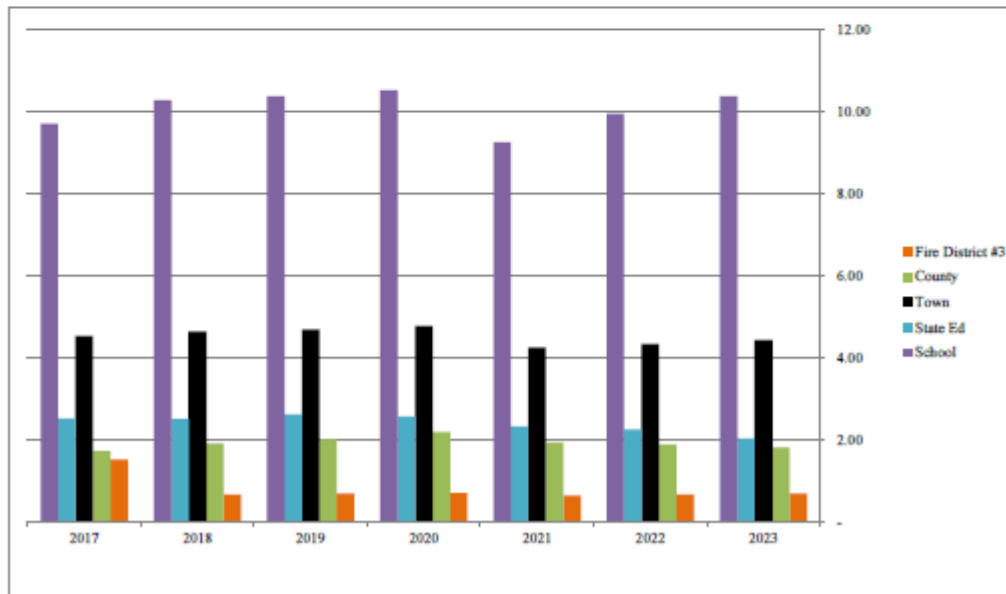
Town of Hanover - Tax Rate History of Municipal, School and County Combined Tax Rates

Fire District #3 (Properties w/in Hydrant System)

Tax Rate (per \$1,000 Taxable Valuation) Breakdown

Year	Town-wide Taxable Valuation	Change in Valuation from Previous Year	Tax Rate per \$1,000	% Increase from Previous Year	Town	Fire District #3	County	School	State Ed
2023	2,721,968,787	17,106,943	17.73	4.1%	4.39	0.67	1.40	9.75	1.52
2022	2,704,861,844	30,968,425	17.03	1.3%	4.15	0.62	1.37	9.62	1.27
2021	2,673,893,419	373,147,024 (*)	16.81	-13.2%	4.00	0.54	1.60	8.95	1.72
2020	2,300,746,395	15,756,315	19.36	1.3%	4.44	0.68	1.81	10.40	2.03
2019	2,284,990,080	(35,411,336)	19.11	3.7%	4.34	0.66	1.89	9.97	2.25
2018	2,320,401,418	306,303,718 (*)	18.42	-11.4%	4.26	0.64	1.93	9.27	2.32
2017	2,014,097,700	10,875,500	20.78	1.9%	4.78	0.70	2.19	10.54	2.57
2016	2,003,222,200	19,534,200	20.40	1.9%	4.69	0.68	2.01	10.40	2.62
2015	1,963,688,000	18,743,400	20.01	-0.1%	4.65	0.66	1.90	10.29	2.51
2014	1,964,944,600	18,135,200	20.03	3.7%	4.54	1.52	1.73	9.72	2.52

(*) Revaluation Year



Town of Hanover - Historic Tax Levies plus Projected*

	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025*
Town Tax Levy	9,215,611	9,392,777	9,630,522	9,894,974	9,927,986	10,215,105	10,672,744	11,207,959	11,973,007	12,779,191
Fire District #1	2,211,775	2,291,757	2,365,173	2,475,862	2,470,811	2,569,512	2,657,565	2,707,657	2,916,655	3,138,003
Fire District #2	692,487	725,797	743,674	768,999	790,896	822,789	860,621	896,698	965,449	1,038,718
Fire District #3	8,892	9,333	9,695	10,605	10,710	11,042	11,535	13,426	14,537	15,640
Total Town Tax Levies	12,128,765	12,419,664	12,749,064	13,150,440	13,200,403	13,618,448	14,202,465	14,825,740	15,869,648	16,971,552
	3.13%	2.40%	2.63%	3.15%	0.38%	3.17%	4.29%	4.39%	7.04%	6.94%
School Tax Levy	25,374,991	26,051,191	26,370,263	26,861,911	27,873,007	28,564,014	28,515,377	29,442,529	30,640,641	
	5.67%	2.60%	1.22%	1.86%	3.76%	2.48%	-0.17%	3.25%	4.07%	
County Tax Levy	3,764,130	4,028,704	4,412,016	4,468,371	4,326,543	4,170,246	4,291,403	3,714,414	3,798,552	
	10.93%	7.03%	9.51%	1.28%	-3.17%	-3.61%	2.91%	-13.45%	2.27%	
GRAND TOTAL ALL TAX LEVIES	41,267,886	42,499,559	43,531,343	44,480,722	45,399,953	46,352,708	47,009,245	47,982,683	50,308,841	
	3.37%	2.98%	2.43%	2.18%	2.07%	2.10%	1.42%	2.07%	4.83%	

Undesignated Fund Balance - FY25 Proposed Usage

This budget begins to decrease the amount of general fund balance used to reduce the tax rate each year. The initial goal was to reduce General UFB usage by 10% each year over the next three years, which we believe balances the need to fund critical one-time projects, decreases structural reliance on UFB without overly burdening existing taxpayers, and sets up the fund balance to remain healthy and responsible over time. The FY25 budget UFB usage of \$458,000 includes a one-time \$175,000 emergency expenditure to repair a critical failure of the electrical system in Town Hall. Even with this expense, the Projected 6/30/2025 UFB is 14.76%, at the high end of the 10-15% UFB policy guidelines set by the Selectboard.

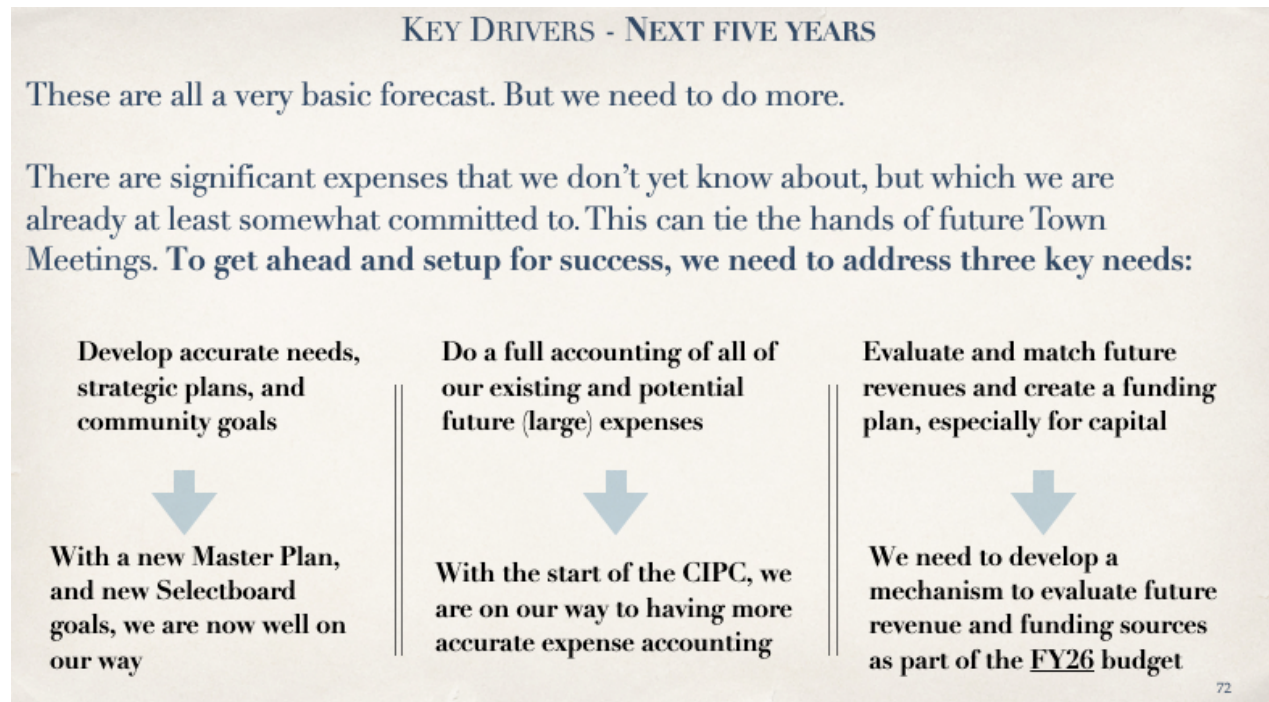
Project	Amount	Description
Town Facility Analysis	\$150,000	This was pulled from the capital budget submissions, and we think it is an excellent use of surplus funds from the UFB. This is a one-time project that we need to do before the FY26 budget to get the most accurate capital budget possible. Currently the Town has millions of dollars of unknown but already committed to costs of maintaining our current buildings. This analysis will help us understand our existing commitments, while also helping provide more context for large decisions to be made about facility repairs and upgrades. This will not just look at repairs and maintenance, but use and programming of space, environment impact, public access, employee workplaces, and more.
Town Hall Electric Fix	\$175,000	In 2023 Town Hall experienced a series of power surges and electrical malfunctions that damaged various network and computer equipment, caused several days of disruptions of Town operations, and could have caused a more serious incident. The transformers outside of Town Hall overloaded, and we discovered this cost that must be done as soon as possible, otherwise we risk severe damage or fire hazard to the building. This is a great example of the kind of infrastructure throughout Town buildings that has not had any evaluation done in several decades, and which we need to do in FY25.
Public Placemaking	\$50,000	Along with approximately \$50,000 total funds from ARPA, this additional funding will allow three key projects in FY25 to move forward from additional one-time revenue, 1) Town Hall Plaza renovations 2) Allen Street improvements 3) Another permanent one-time public space improvements
Town. Hall lock/security	\$8,000	This will start to fix major access control and security issues within the building and to the building, including placing a FOB/electronic door on the building to eliminate use of shared keys and improve after-hours access to the building.
Complete Streets	\$75,000	This would be for the Town to hire a consultant to help us continue to move forward our Complete Street policies in Hanover. Complete Streets policies are designed to ensure that transportation networks are planned, designed, and operated to be safe, accessible, and accommodating for all users - pedestrians, bicyclists, public transit riders, and motorists. Many towns and cities have adopted Complete Streets policies to guide the development of their transportation infrastructure, with the goal of creating more livable, equitable, and sustainable communities.
General Fund UFB Usage	\$458,000	

Future Forecasting

We started talking about the need for more comprehensive and more long-term planning last year, and will continue to lay groundwork this year. We have been incrementally building in existing but previously un-budgeted costs into our budget, such as the earned time liabilities on the operating side, and facility costs on capital side, alongside the evaluation of any potential new costs that go on top of that.

The goal is that in FY26 we can have a more thorough and detailed conversation about this, and proceed forward with a full accounting of existing and potential future costs, and spend time ensuring that we are planning multiple years in the future for how to fund these costs without relying on or burdening existing taxpayers alone with tax increases. This relates to conversations about housing and redevelopment, as both have significant future revenue implications. And they relate to the Selectboard and Planning Board's goals of ensuring Hanover is a vibrant, diverse, affordable community.

If you'd like more information on what was discussed in this conversation during the budget presentations, you can head to the "Day 3" videos (2h:31m) on YouTube, or the pdf of the slides (page 67) available at hanovernh.org/budget. Here is one of the slides that lays out the conceptual framework:



Retention and Recruitment Study Takeaways

In 2022 before hiring a new Town Manager, the Selectboard and Town Meeting included in the FY22 budget money to begin a “classification and compensation” study that was aimed to look at all of the Town’s positions, review market data, and update pay scales.

Based on the feedback received from surveying employees and some of ongoing challenges, such as high turnover rates and high vacancy rates in many departments, the Town ended up turning that smaller scope of a study into the broader Retention and Recruitment study. This study was done with assistance from HR consultants from UMass Boston’s Collins Center on Public Management, and involved over sixty meetings with all staff throughout 2023 facilitated by the Town Manager and Human Resources Director, with some departments having over a 90% participation throughout the study.

Although this has been discussed extensively in various forums such as in Selectboard meetings, budget presentations, and the Town’s podcast, we have copied two slides on the next page below that summarize the timeline and the high-level takeaways.

The inclusion of updated pay and new policies and procedures are helping stabilize some of Hanover’s employment concerns amidst one of the most challenging labor markets of recent history. For example, in the last five years, Hanover has seen 137 employees leave employment with the Town, and 123 employees start employment, a very high turnover number for an organization with only approximately 140 benefits-eligible staff.

We provided a more detailed memo outlining some of the concerns that prompted the study to the Finance Committee and Selectboard, and that is available online, in addition to more slides.

Brief Project History

R&R Study Initial
Takeaways



2021/2022 - Town commits to market salary update

Fall/Winter 2022 - Town surveys staff (75 responses) on compensation, benefits, workplace. Responses discussed with Selectboard.

Summer 2023 - Town brings on consultants from UMass Boston's Edward J Collins Center for Public Management

Summer/Fall 2022 - MRI collects market data - delivers unusable results/report

Fall/Winter 2022 - Town holds several open meetings for any employee about FY 23-24 compensation

Summer/fall 2023 - Town holds over 65 meetings with staff to take feedback and discuss needs/goals

Fall 2022 - Town commits to broader "Phase Two" study for following year

Winter/spring 2023 - Town begins planning for full "Retention and Recruitment" study

Fall/winter 2023 - Study finishes and new policies begin to be proposed and discussed with Selectboard, other key stakeholders

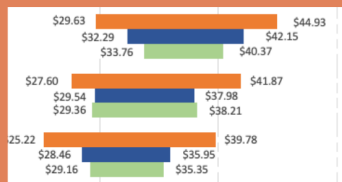
1. Needs & Goals

Transparency, trust, and buy-in. Discussing some of the driving priorities from six-months of intensive meetings with staff

R&R Study Initial
Takeaways



2. Market Updates



For example, these positions in Fire:
Orange - Hanover's pay range
Blue - median Green - mean

Many positions in Hanover produced a similar comparison to the example above. In this, you can easily see that although Hanover's ending pay rate is higher than the market averages, it takes over twenty years to reach that point, and the starting and lower pay rates are significantly under the market averages in many cases.

3. Better approach to cost of living



No more costly and time consuming debate, or falling behind inflation with new proposed automatically indexed COLA's based on prior year CPI

4. Merit based raises that invest in staff's success



With COLA taken care of, we can roll out a comprehensive and human-centered approach to supporting the personal, interpersonal, and professional development of our greatest asset - staff

5. Overhaul of benefits and personnel policies



Providing better dental benefits, expanding paid family leave, instituting flexible schedules, easing new employee onboarding, allowing PTO sell-backs, rewarding longevity, and fixing on-call pay are just the start.



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Selectboard Aspirations for FY24-25

A town's annual budget is one of the most important documents it creates. Explicitly or implicitly, the budget is where most priorities are fleshed out, available for public review/feedback, and which then provides guidance on future operations. The goal of this year's budget process is to continue to make progress in the direction of having a more thorough, multi-stakeholder, transparent budget that lays out a clear implementation plan based on discussed priorities that guide budget requests and submissions and ultimately, operations for the following fiscal year.

There are currently a number of other process changes being implemented regarding the Town's budget, most notably the creation and use of the Capital Improvement Program Committee that I identified as an urgent and important need last year, and which is required through RSA 674:5. This prioritization process of identifying goals that will inform budget requests is equally important.

Leading up to the 10/18/23 Selectboard workshop, members were provided a Vision/Mission/Goals document, a framework I've used frequently in the past with other towns, boards, and organizations to help take a "long" term look (10 years) at the community, and use that to backfill needs/priorities that help get us from here to there. Based on what SB members submitted back, we had just enough of a foundation to have a constructive, thoughtful conversation on 10/18 that helped fine tune certain stated goals and which led to the identification of the themes and goals below. Much of the input to this discussion also came from the SB's review of the nearly completed new Master Plan, which will become much more of a framework going forward for policy and budget than it has been in the past.

Long-term vision: Although we didn't have time to write a concrete shared Vision Statement, we did discuss each member's submissions and the important details contained therein. Fortunately, the vision statements discussed were generally aligned with each other, and also highly aligned with the Town's new Master Plan, which the Selectboard strongly supports as an important guiding framework, and with many programs and policies that have been ideated among the Town staff and various other boards and committees. The discussion included a focus on visualizing the important elements of what Hanover could, and should, look like in 2033, and then pulling out important threads from that. All participants imagined a vibrant, livable, model community in 2033 that included themes such as:

1. More affordable
2. More diverse
3. More accessible
4. More multi-generational
5. More sustainable
6. Highly informed and engaged public/civic ecosystem
7. Strong Town organization and decision-making

Thematic goal: We don't want to fall behind, or merely keep up, but rather, we want to more effectively identify our community's needs and maximize the Town's ability to provide, facilitate, coordinate, or advocate for a robust and sustainable quality of life in Hanover that will proactively support current and future generations of community members.

After discussing some of the dependencies that might enable elements of a Hanover in 2033 that met Selectboard members' ideas, members created about ten goals each which we prioritized in a sort of Eisenhower Matrix, that labels and classifies ideas based on urgency and/or importance. After discussion of those goals, I have come up with the list below, which is meant to both capture the highest priorities for FY24-25, but also to identify examples of projects or policies in each of the goal areas, so as to ensure that we're all talking about the same things. The priorities below will inform our budget requests and ultimately operational plans for FY 24-25.

-
1. **Continue to enhance investment in the organization, and its staff.** This includes but is not limited to financial support for staff compensation. Discussion included not just having fallen behind in wages and benefits in key areas, but the overworked/understaffed staffing levels that has been leading to higher turnover than in years past and burning out some of our most key hardworking staff. This also included discussion of various workplace and personnel policies and benefits that need to be updated as well. Policies or programs may include but not limited to:
 - a. Complete the Retention and Recruitment study and begin to implement key findings
 - b. Increase funding and support in areas such as professional development, education, and training
 - c. Additional layer of focus on organizing and digitizing records, succession planning, and overall support for Human Resources to help ease through significant incoming retirements and ongoing major knowledge transition that has increasingly been a stumbling block in the last few years
 - d. Review and update the Employee Handbook
 - e. Carefully plan for a future of likely needing to provide additional regional services, built on past success
 - f. Invest more in supporting Hanover's volunteers and expanding the network of people who volunteer to provide interactive opportunities for community members to get directly involved in topic areas that they are most passionate about
 2. **Continue to work on ways to make Hanover more affordable, accessible, and resilient for a wider range of people.** There's not just a need for housing in Hanover, but a need for affordable, accessible, green housing that invites and enables a broader and more diverse audience to call Hanover home in the future, as is clearly identified in the Master Plan. This was a key priority identified by all members and which has many dependencies. Policies or programs may include but not be limited to:
 - a. Identify and move forward any necessary Town Meeting approval for the May 2024 Town Meeting that continue to facilitate the current move towards increased density in the downtown
 - b. Have moved forward with the Mink Brook Community Workforce Housing Project and begun to identify other projects that can bring more residential units into Hanover in areas of existing water/sewer, and ideally in or as close to the downtown as possible, and ideally which are well connected to multi-modal transit infrastructure
 - c. Update the Town's zoning to make it easier for homeowners in certain districts to increase density within their property, as per the new Master Plan
 - d. Successfully implement the first year of the Rental Housing Inspection program, and help make renters in Hanover have a similar level of support and resources as owners
 - e. Work collaboratively with Dartmouth College and other stakeholders to see additional housing be built in a way that is aligned with the community's values and goals.
 - f. Continue to prioritize community sustainability and regional resiliency to help address the increasing complexity and cost of needs that may arise from changing climate conditions
 - g. Invest more resources and support into the community/economic development of our business community, especially downtown, which not only helps offset taxes on residential taxpayers, but which adds vibrancy, dynamism, and diversity into our town
 3. **Continue to expand the ability for people to move in and around the community safely and economically without having to rely on personal motor vehicles.** These policies have a significant benefit on their own, but are also a required part of providing a future with more affordable and accessible housing and a generally more affordable and livable community. There is a general sense that we need to do more in this area going forward to enable the future that was imagined. Policies or programs may include but not be limited to:
 - a. Fix Main Street, Lebanon Street and Allen Street, by bonding for a total reconstruction at May 2024 Town Meeting that would improve traffic safety, create wider sidewalks and more outdoor vending/gathering/event/public spaces, and make multi-modal transportation more accessible and safer
 - b. Create new sources of funding in the budget for smaller traffic/pedestrian safety improvements that may come up throughout the year
 - c. More aggressive implementation of the Town's Complete Street and Vision Zero policies
 - d. Create more proactive capacity among staff to coordinate and implement traffic/mobility related policies and programs, including regional collaboration with neighbors in and across the river and improvements of various multi-modal transit infrastructure within Hanover
 - e. Explore options for encouraging or enabling people to take advantage of ride share or carpooling with each other in and around the community
 - f. Find mechanisms to increase support and/or funding for public transportation options in the future

4. **Re-evaluate what and how community services and programs are offered, with an eye towards ensuring that anyone from any economic background can access any community services.** This is meant to ensure that we don't just keep moving forward the same types of programs, but understand the evolving needs of the community and provide programs, resources, activities, events, services, and infrastructure specifically designed to meet the needs we understand to exist, and which will exist in the future. These services are seen as a bedrock of Hanover's quality of life but may need more support to continue and expand support into a growing future, especially to untangle the funding mechanisms that were put in place when certain services and programs were created. Policies or programs may include but not be limited to:
 - a. Re-evaluate how senior services and the community nurse program are provided and supported to ensure this will meet current and future needs, which are growing as residents age in place.
 - b. Look at the mission and scope of departments within the Town such as Parks and Rec, and Howe library, ensuring collaboration and program offerings that best meet evolving community needs.
 - c. Specifically, look at the Town's role in potentially providing expanded childcare services
 - d. Re-evaluate collaborations and partnerships with community stakeholders, such as the school district, in who provides what capital and operating resources for youth, or Hanover Improvement Society, which provides many recreational resources.
 - e. Understanding that with changing labor markets, towns such as Hanover may be interested in or required to pick up greater responsibility to serve certain communities and demographics over time.
5. **Create more partnerships to assist in multi-stakeholder long term planning, budgeting, and community engagement.** Hanover has a highly distributed system of governance, with many entities providing different services, many of which aren't affiliated with each other or the Town government, and few with collaboratively designed plans or budgets. This includes that significant funding for community services and programs comes from philanthropic sources which are not tracked, budgeted, or guaranteed in the future. In the past, the budget process did not include enough comprehensive planning or input from multiple stakeholders internally or externally to the organization. Policies or programs may include but not be limited to:
 - a. Continue to iterate the budget and financial reporting/controls processes that began changing last year, to make the process more interactive, transparent, and clear for members of the public to follow important themes, and to allow more accountability and clarity in the Town's financial policies and procedures
 - b. Continue to develop a more community-focused multi-stakeholder budgeting process, building on Master Plan inputs and creation of the CIPC for example
 - c. Significantly increase the amount of medium and longer term revenue planning (not just expense planning) that is part of the budget process, so that the Town may create plans for how to pay for future budgets and programs without overly burdening existing taxpayers
 - d. Finalize guidance on use of Town-managed funds such as the Bressett Fund
 - e. Create MOUs and other agreements with entities that the Town works with currently to ensure that expectations are clear and transparent, without losing some of the informal and small-town relationships that have helped provide value thus far
 - f. Better understand how much money is raised and/or spent in the community on public activities, but which come from non-Town sources, such as nonprofits or philanthropic means
6. **Continue to add new layers of community engagement, interactivity, and transparency,** as we work to address prior systemic financial issues and improve service delivery/efficiency, and overall do a better job of creating a broad based ecosystem for more people to be actively involved in what's happening in the community. The idea was to have a broader group of people helping share the burden placed on a smaller number of people who volunteer, and that that energy isn't geared at asking people to sit through Selectboard meetings, but rather, to engage them in more compelling, direct, and specific areas of involvement, whether advising or implementing in a subject area. Policies or programs may include but not be limited to:
 - a. Continue to improve how a) information is provided to the community b) feedback is solicited from the community and c) interactive and thoughtful conversations between stakeholders can be facilitated, such as building on the success of the Hanover Happenings podcast and other related programs
 - b. Help close the digital divide for Hanover residents and leverage technology to improve public engagement and how community members access public records, services, and information, including creating more ways for members of the public to interact with the Town government online, from permits to feedback on public issues
 - c. Focus energy on public engagement towards engaging community members in areas that are most engaging and interesting to them, leveraging their expertise for a wider variety of advisory and implementation activities than we have in place currently.
 - d. Begin to put more effort at understanding how best to support Hanover's decision-making ecosystem, ensuring more robust and representative public participation in the future, whether through Town Meeting in its current form or the exploration of other available options

-
- e. Identify more opportunities to plug a wider array of members of the public into advisory and implementation roles within the Town in ways that add value and meaning to them and to the community.
 - f. Continue to find ways to improve how efficiently services can be delivered to members of the community, including better leveraging online and paperless tools
 - g. Continue to invest in good governance policies, procedures, and platforms, that help ensure efficiency, transparency, compliance, and professionalism to all of the Town's boards and committees

Town of Hanover - Social Services Agency Support Budget

Organization	Description	FY23 Budget	FY24 Budget	FY25 Request	FY25 Budget
Good Neighbor Health	Low cost or free medical/dental clinic	2,500	3,500	5,000	5,000
Grafton County Senior Citizens Council	Senior Centers and Services, closest in Lebanon, NH	11,000	11,000	11,000	11,000
Valley Court Diversion Program	Program for offenders to go through in lieu of criminal court	-	-	8,000	8,000
Headrest	24/7 Crisis Hotline, counseling & support programs	10,000	10,000	10,000	10,000
Public Health Council	Public Health Initiatives	8,903	9,000	8,921	9,000
Tri-County CAP	Health, Utility, Senior, Workforce programs	5,000	5,000	23,740	10,000
Twin Pines	Affordable housing	1,000	12,500	15,000	15,000
VNA	In-home nursing programs	35,000	35,000	35,000	35,000
West Central Behavior Health	Counseling center and services	14,300	14,300	14,300	14,300
WISE	Domestic violence support center	6,500	6,500	6,500	6,500
Special Needs Support Center	Advocacy program for individuals with disabilities in the UV	-	-	12,000	12,000
Youth in Action	Community service activities for High School students	14,000	14,000	14,000	14,000
Total		108,203	120,800	163,461	149,800

Additional Budget Resources

Beyond that summary, there are many backup documents that contain more information if you want more on any specific topic. We summarize some of the key ones below. The available backup documents can all be accessed at hanovernh.org/budget:

- **A full Excel Workbook of the budget.** This is broken down by department, includes a summary tab, and tax rate calculation tab. You can see down to the account level across the organization.
- **All slides and videos from the budget presentations.** These include department presentations and plans, budget highlights, social service applications, and more. It's a lot of information – three meetings of more than three hours each.
- **All items not included in the budget.** Over \$600,000 of evaluated budget requests were not included in the budget due to affordability constraints. This memo outlines what items weren't included, why, and what may be evaluated in future years.
- **Updated Undesignated Fund Balance tracking.** These include a revised tracking sheet that looks at the 'surplus' funds in each of the Town's funds.
- **A new draft template for tracking personnel levels.** This draft of a new tracking template includes information such as FTEs, headcount, PTO utilization, and more, meant to give a sense of the staffing levels and pressure on the organization and trends over time.
- **Retention and Recruitment memo.** This is a somewhat more detailed memo on the Retention and Recruitment issues and personnel costs.
- **The full report of the newly formed Capital Improvement Program Committee.** This is the first year that Hanover has been in compliance for capital planning, and the multi-stakeholder group that reviewed the capital requests has an even bigger job in coming years to incorporate all of the cost items that haven't been included before. This is the Town's most transparent capital plan so far, and you can read the full report (it's long) or the summary.
- **Memo summarizing the FY22 audit and related issues.** The FY22 was recently completed, and identified a number of serious, but resolvable, issues in how the Town has been conducting accounting practices. Through collaboration with the Finance Committee and Selectboard, this resulted in a new accounting position added to the Town organizational chart to both help fix these issues and prevent issues from arising in the future.
- **A summary of the union contracts.** These are the first multi-year contracts in some time, agreed to through a more collaborative approach, and in line with the updates policies and programs offered to all Town staff.
- **Links to the Town's Master Plan.** These documents are important planning documents, and one of the goals in the FY25 budget was to not only connect budget items to the Selectboard's goals, but the Master Plan as well.

Audit Information

“Financial audits play a vital role in helping to preserve the integrity of public finance and maintain citizens’ confidence in their elected leaders. Audits provide independent assurance that financial information is reliable. Transparency and accountability in government is essential to show that public functions are being carried out efficiently, ethically, and equitably.”

- *NH Department of Revenue Administration*

The FY 2022 audit is now complete, and the final audited financial statements follow. As discussed at the January 22nd Selectboard meeting and the January 25th Hanover Finance Committee meeting, there are several serious issues that need to be addressed with a well-defined action-oriented plan. These include:

- Four adverse opinions related to Capital Asset accounting not being maintained making the associated depreciation entries impossible. The Town is currently working on the assumption that a material number of assets were not transferred into the new financial system, which was implemented in 2019 but not used to account for capital assets until 2021. This was a material weakness on the FY2021 audit.
- Two Material Weaknesses
 - Balance Sheet Reconciliations and General Ledger Maintenance
 - Capital Projects and Grants Maintenance

The starting point for that plan is the management response document provided to the auditors, but to ensure resolution we will develop a written action plan that includes deliverables and completion dates that can be monitored and tracked by management, the Selectboard and the Finance Committee. As discussed, a key part of the plan is the addition of the Accounting and HR Analyst role, whose initial focus will be on developing this plan and acting as an internal auditor to ensure ongoing compliance, and then will provide critical capacity to ensure that the Town doesn’t fall behind on accounting or finance issues as it has over the last 3-5 years. This action plan will be reviewed for approval and a regular audit agenda item will be added to future Selectboard agendas. A presentation to the Selectboard by our auditors will be explored.

**TOWN OF HANOVER,
NEW HAMPSHIRE**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

TOWN OF HANOVER, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

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PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Selectboard
Town of Hanover
Hanover, New Hampshire

Report on the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major governmental and proprietary fund, and aggregate remaining fund information of the Town of Hanover as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Adverse
Business-type Activities	Adverse
General Fund	Unmodified
Fire Fund	Unmodified
Parking Fund	Unmodified
Permanent Fund	Unmodified
Proprietary Funds:	
Water Fund	Adverse
Water Reclamation Fund	Adverse
Aggregate Remaining Fund Information	Unmodified

Adverse Opinions on Governmental Activities, Business-type Activities, and Each Major Proprietary Fund

In our opinion, because of the significance of the matters described in the "Matters Giving Rise to Adverse Opinions on Governmental Activities, Business-type Activities, and Each Major Proprietary Fund" paragraphs, the financial statements referred to above do not present fairly the financial position of the governmental activities, business-type activities, and each major proprietary fund of the Town of Hanover, as of June 30, 2022, or the changes in financial position and here applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Each Major Governmental Fund and Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major governmental fund and aggregate remaining fund information of the Town of Hanover as of June 30, 2022, the respective changes in financial position, and the respective budgetary comparisons for the general fund, fire fund, and parking fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the Town of Hanover and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Town of Hanover
Independent Auditor's Report***

Matter Giving Rise to Adverse Opinions on Governmental Activities, Business-type Activities, and Each Major Proprietary Fund

As discussed in Note 1-B to the financial statements, management has not updated its capital assets and related accumulated depreciation in the governmental activities, business-type activities, and each major proprietary fund, and accordingly, has not recorded depreciation expense on those assets. Accounting principles generally accepted in the United States of America require that capital assets be capitalized and depreciated, which would increase the assets, net position, and expenses of the governmental activities, business-type activities, and each major proprietary fund. The amount by which this departure would affect the assets, net position, and expenses of the governmental activities, business-type activities, and each major proprietary fund is not reasonably determinable.

Responsibilities of Management for the Financial Statements

The Town of Hanover's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Hanover's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Hanover's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Hanover's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Change in Accounting Principle

As discussed in Note 2-E to the financial statements, in fiscal year 2022 the Town adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

***Town of Hanover
Independent Auditor's Report***

Required Supplementary Information – Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Schedule of the Town's Proportionate Share of Net Pension Liability,
- Schedule of Town Contributions – Pensions,
- Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability,
- Schedule of Town Contributions – Other Postemployment Benefits,
- Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management's Discussion and Analysis – Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

Supplementary Information – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Hanover's basic financial statements. The accompanying combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Blodzik & Sanderson
Professional Association*

January 23, 2024
Concord, New Hampshire

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF HANOVER, NEW HAMPSHIRE
Statement of Net Position
June 30, 2022

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 12,870,373	\$ 2,377,405	\$ 15,247,778
Investments	8,391,664	1,170,960	9,562,624
Taxes receivables	14,303,417	-	14,303,417
Account receivables (net)	206,541	378,305	584,846
Intergovernmental receivable	-	665,897	665,897
Internal balances	57,823	(57,823)	-
Prepaid items	77,159	-	77,159
Tax deeded property, subject to resale	19,628	-	19,628
Other assets	73,200	-	73,200
Capital assets:			
Land and construction in progress	6,488,450	549,949	7,038,399
Other capital assets, net of depreciation	32,824,988	20,234,890	53,059,878
Total assets	<u>75,313,243</u>	<u>25,319,583</u>	<u>100,632,826</u>
DEFERRED OUTFLOWS OF RESOURCES			
Amounts related to pensions	4,135,510	199,406	4,334,916
Amounts related to other postemployment benefits	548,033	39,959	587,992
Total deferred outflows of resources	<u>4,683,543</u>	<u>239,365</u>	<u>4,922,908</u>
LIABILITIES			
Accounts payable	545,461	75,447	620,908
Accrued salaries and benefits	291,394	-	291,394
Retainage payable	27,734	-	27,734
Accrued interest payable	30,908	156,580	187,488
Intergovernmental payable	2,342	-	2,342
Escrow and performance deposits	287,797	-	287,797
Long-term liabilities:			
Due within one year	503,967	881,677	1,385,644
Due in more than one year	22,686,080	5,787,178	28,473,258
Total liabilities	<u>24,375,683</u>	<u>6,900,882</u>	<u>31,276,565</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	21,018,962	-	21,018,962
Unavailable revenue - grants	860,034	-	860,034
Amounts related to pensions	5,029,739	242,524	5,272,263
Amounts related to other postemployment benefits	984,967	87,140	1,072,107
Total deferred inflows of resources	<u>27,893,702</u>	<u>329,664</u>	<u>28,223,366</u>
NET POSITION			
Net investment in capital assets	36,649,381	15,226,220	51,875,601
Restricted	5,604,648	-	5,604,648
Unrestricted	(14,526,628)	3,102,182	(11,424,446)
Total net position	<u>\$ 27,727,401</u>	<u>\$ 18,328,402</u>	<u>\$ 46,055,803</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT B
TOWN OF HANOVER, NEW HAMPSHIRE
Statement of Activities
For the Fiscal Year Ended June 30, 2022

	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	
Governmental activities:						
General government	\$ 5,702,394	\$ 34,322	\$ 27,800	\$ (5,640,272)	\$ -	\$ (5,640,272)
Public safety	8,445,017	3,434,756	436,799	(4,573,462)	-	(4,573,462)
Highways and streets	4,118,757	-	225,337	(3,893,420)	-	(3,893,420)
Sanitation	237,062	4,677	2,640	(229,745)	-	(229,745)
Health	325,418	-	-	(325,418)	-	(325,418)
Welfare	126,142	-	-	(126,142)	-	(126,142)
Culture and recreation	2,609,889	736,224	22,626	(1,851,039)	-	(1,851,039)
Conservation	71,888	-	31,486	(40,402)	-	(40,402)
Interest on long-term debt	54,026	-	-	(54,026)	-	(54,026)
Total governmental activities	<u>21,690,593</u>	<u>4,209,979</u>	<u>746,688</u>	<u>(16,733,926)</u>	<u>-</u>	<u>(16,733,926)</u>
Business-type activities:						
Water	1,292,264	2,066,460	-	-	774,196	774,196
Water reclamation	2,603,952	2,633,812	21,030	-	50,890	50,890
Total business-type activities	<u>3,896,216</u>	<u>4,700,272</u>	<u>21,030</u>	<u>-</u>	<u>825,086</u>	<u>825,086</u>
Total	<u>\$ 25,586,809</u>	<u>\$ 8,910,251</u>	<u>\$ 767,718</u>	<u>(16,733,926)</u>	<u>825,086</u>	<u>(15,908,840)</u>
General revenues:						
Taxes:						
Property				14,476,366	-	14,476,366
Other				269,315	-	269,315
Motor vehicle permit fees				1,571,491	-	1,571,491
Licenses and other fees				603,792	-	603,792
Grants and contributions not restricted to specific programs				992,190	-	992,190
Unrestricted investment earnings				128,066	2,321	130,387
Miscellaneous				311,903	9,474	321,377
Total general revenues				<u>18,353,123</u>	<u>11,795</u>	<u>18,364,918</u>
Unrealized loss on investments				(816,665)	-	(816,665)
Gain on sale of property				-	305	305
Total general revenues, contributions, and transfers				<u>17,536,458</u>	<u>12,100</u>	<u>17,548,558</u>
Change in net position				<u>802,532</u>	<u>837,186</u>	<u>1,639,718</u>
Net position, beginning, as restated (see Note 17)				<u>26,924,869</u>	<u>17,491,216</u>	<u>44,416,085</u>
Net position, ending				<u>\$ 27,727,401</u>	<u>\$ 18,328,402</u>	<u>\$ 46,055,803</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-1
TOWN OF HANOVER, NEW HAMPSHIRE
Governmental Funds
Balance Sheet
June 30, 2022

	General	Fire	Parking	Permanent	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 11,323,955	\$ 741,782	\$ -	\$ 339,222	\$ 465,414	\$ 12,870,373
Investments	2,755,455	-	-	5,265,681	370,528	8,391,664
Receivables, net of allowance for uncollectable:						
Taxes	14,303,417	-	-	-	-	14,303,417
Accounts	127,618	-	-	-	78,923	206,541
Interfund receivable	519,149	61,611	-	-	322,340	903,100
Prepaid items	77,159	-	-	-	-	77,159
Tax deeded property, subject to resale	19,628	-	-	-	-	19,628
Other assets	73,200	-	-	-	-	73,200
Total assets	<u>\$ 29,199,581</u>	<u>\$ 803,393</u>	<u>\$ -</u>	<u>\$ 5,604,903</u>	<u>\$ 1,237,205</u>	<u>\$ 36,845,082</u>
LIABILITIES						
Accounts payable	\$ 465,219	\$ 31,478	\$ 16,645	\$ -	\$ 32,119	\$ 545,461
Accrued salaries and benefits	291,394	-	-	-	-	291,394
Retainage payable	27,734	-	-	-	-	27,734
Intergovernmental payable	2,342	-	-	-	-	2,342
Interfund payable	383,951	-	300,110	255	160,961	845,277
Escrow and performance deposits	287,797	-	-	-	-	287,797
Total liabilities	<u>1,458,437</u>	<u>31,478</u>	<u>316,755</u>	<u>255</u>	<u>193,080</u>	<u>2,000,005</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	21,076,709	-	-	-	-	21,076,709
Unavailable revenue - grants	259,482	-	-	-	600,552	860,034
Total deferred inflows of resources	<u>21,336,191</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>600,552</u>	<u>21,936,743</u>
FUND BALANCES						
Nonspendable	96,787	-	-	5,501,060	-	5,597,847
Restricted	-	-	-	103,588	-	103,588
Committed	1,952,460	771,915	-	-	533,291	3,257,666
Assigned	500,700	-	-	-	-	500,700
Unassigned	3,855,006	-	(316,755)	-	(89,718)	3,448,533
Total fund balances	<u>6,404,953</u>	<u>771,915</u>	<u>(316,755)</u>	<u>5,604,648</u>	<u>443,573</u>	<u>12,908,334</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 29,199,581</u>	<u>\$ 803,393</u>	<u>\$ -</u>	<u>\$ 5,604,903</u>	<u>\$ 1,237,205</u>	<u>\$ 36,845,082</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-2
TOWN OF HANOVER, NEW HAMPSHIRE
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position
June 30, 2022

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances of governmental funds (Exhibit C-1)		\$ 12,908,334
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$ 93,689,903	
Less accumulated depreciation	<u>(54,376,465)</u>	
		39,313,438
Pension and other postemployment benefit (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 4,135,510	
Deferred inflows of resources related to pensions	(5,029,739)	
Deferred outflows of resources related to OPEB	548,033	
Deferred inflows of resources related to OPEB	<u>(984,967)</u>	
		(1,331,163)
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (845,277)	
Payables	<u>845,277</u>	
		-
Long-term revenue (taxes) is not available to pay current period expenditures, and therefore, is deferred in the governmental funds.		57,747
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(30,908)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bonds	\$ 1,970,000	
Notes/Loans	694,057	
Compensated absences	2,383,489	
Net pension liability	14,953,006	
Other postemployment benefits	<u>3,189,495</u>	
		(23,190,047)
Net position of governmental activities (Exhibit A)		<u>\$ 27,727,401</u>

EXHIBIT C-3
TOWN OF HANOVER, NEW HAMPSHIRE
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2022

	General	Fire	Parking	Permanent	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	\$ 11,254,982	\$ 3,555,659	\$ 85,298	\$ -	\$ -	\$ 14,895,939
Licenses and permits	2,175,283	-	-	-	-	2,175,283
Intergovernmental	1,065,790	67,109	-	-	348,620	1,481,519
Charges for services	1,610,785	131,390	1,883,664	-	584,140	4,209,979
Miscellaneous	461,534	26,292	-	88,753	120,749	697,328
Unrealized loss on investments	-	-	-	(816,665)	-	(816,665)
Total revenues	<u>16,568,374</u>	<u>3,780,450</u>	<u>1,968,962</u>	<u>(727,912)</u>	<u>1,053,509</u>	<u>22,643,383</u>
EXPENDITURES						
Current:						
General government	6,127,916	-	-	29,817	17,064	6,174,797
Public safety	2,795,382	3,438,406	1,589,660	-	1,247,501	9,070,949
Highways and streets	3,579,685	-	-	-	-	3,579,685
Sanitation	237,062	-	-	-	-	237,062
Health	325,418	-	-	-	-	325,418
Welfare	126,142	-	-	-	-	126,142
Culture and recreation	2,665,256	-	-	-	28,375	2,693,631
Conservation	33,913	-	-	-	38,632	72,545
Debt service:						
Principal	175,000	-	225,000	-	-	400,000
Interest	4,313	-	86,904	-	-	91,217
Capital outlay	68,910	-	-	-	623,125	692,035
Total expenditures	<u>16,138,997</u>	<u>3,438,406</u>	<u>1,901,564</u>	<u>29,817</u>	<u>1,954,697</u>	<u>23,463,481</u>
Excess (deficiency) of revenues over (under) expenditures	<u>429,377</u>	<u>342,044</u>	<u>67,398</u>	<u>(757,729)</u>	<u>(901,188)</u>	<u>(820,098)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	165,134	18,750	146,000	-	367,023	696,907
Transfers out	(531,773)	(82,567)	-	-	(82,567)	(696,907)
Note proceeds	-	-	-	-	319,674	319,674
Total other financing sources (uses)	<u>(366,639)</u>	<u>(63,817)</u>	<u>146,000</u>	<u>-</u>	<u>604,130</u>	<u>319,674</u>
Net change in fund balances	62,738	278,227	213,398	(757,729)	(297,058)	(500,424)
Fund balances (deficit), beginning, as restated (see Note 17)	6,342,215	493,688	(530,153)	6,362,377	740,631	13,408,758
Fund balances (deficit), ending	<u>\$ 6,404,953</u>	<u>\$ 771,915</u>	<u>\$ (316,755)</u>	<u>\$ 5,604,648</u>	<u>\$ 443,573</u>	<u>\$ 12,908,334</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-4
TOWN OF HANOVER, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2022

Amounts reported for governmental activities in the Statement of Activities
are different because:

Net change in fund balances of governmental funds (Exhibit C-3)		\$ (500,424)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.		-
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (696,907)	
Transfers out	<u>696,907</u>	
		-
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.		
Change in deferred tax revenue		(150,258)
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Proceeds of debt	\$ (319,674)	
Repayment of bond principal	277,813	
Repayment of note/loan principal	<u>300,000</u>	
		258,139
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	\$ 37,191	
Decrease in compensated absences payable	369,784	
Net change in net pension liability, and deferred outflows and inflows of resources related to pensions	516,745	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>271,355</u>	
		<u>1,195,075</u>
Changes in net position of governmental activities (Exhibit B)		<u>\$ 802,532</u>

EXHIBIT D-1
TOWN OF HANOVER, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 10,504,884	\$ 10,504,884	\$ 11,104,724	\$ 599,840
Licenses and permits	2,324,930	2,324,930	2,175,283	(149,647)
Intergovernmental	1,096,124	1,096,124	1,065,790	(30,334)
Charges for services	1,653,775	1,653,775	1,610,785	(42,990)
Miscellaneous	171,756	307,976	457,402	149,426
Total revenues	<u>15,751,469</u>	<u>15,887,689</u>	<u>16,413,984</u>	<u>526,295</u>
EXPENDITURES				
Current:				
General government	6,287,255	6,423,475	5,783,565	639,910
Public safety	2,871,160	2,871,160	2,806,064	65,096
Highways and streets	3,450,043	3,450,043	3,561,843	(111,800)
Sanitation	265,523	265,523	237,062	28,461
Health	322,059	322,059	325,418	(3,359)
Welfare	116,441	116,441	126,142	(9,701)
Culture and recreation	2,673,695	2,673,695	2,665,256	8,439
Conservation	20,700	20,700	33,913	(13,213)
Debt service:				
Principal	175,000	175,000	175,000	-
Interest	4,312	4,312	4,313	(1)
Capital outlay	169,000	169,000	68,910	100,090
Total expenditures	<u>16,355,188</u>	<u>16,491,408</u>	<u>15,787,486</u>	<u>703,922</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(603,719)</u>	<u>(603,719)</u>	<u>626,498</u>	<u>1,230,217</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,296,453	1,296,453	899,953	(396,500)
Transfers out	(813,744)	(813,744)	(717,524)	96,220
Total other financing sources (uses)	<u>482,709</u>	<u>482,709</u>	<u>182,429</u>	<u>(300,280)</u>
Net change in fund balances	<u>\$ (121,010)</u>	<u>\$ (121,010)</u>	<u>808,927</u>	<u>\$ 929,937</u>
Decrease in nonspendable fund balance			11,551	
Unassigned fund balance, beginning, as restated (see Note 17)			3,092,275	
Unassigned fund balance, ending			<u>\$ 3,912,753</u>	

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT D-2
TOWN OF HANOVER, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
Fire Fund
For the Fiscal Year Ended June 30, 2022

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 3,555,659	\$ 3,555,659	\$ -
Intergovernmental	-	67,109	67,109
Charges for services	141,346	131,390	(9,956)
Miscellaneous	30,372	26,292	(4,080)
Total revenues	<u>3,727,377</u>	<u>3,780,450</u>	<u>53,073</u>
EXPENDITURES			
Current:			
Public safety	<u>3,679,810</u>	<u>3,438,406</u>	<u>241,404</u>
Excess of revenues over expenditures	<u>47,567</u>	<u>342,044</u>	<u>294,477</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	35,000	18,750	(16,250)
Transfers out	<u>(82,567)</u>	<u>(82,567)</u>	<u>-</u>
Total other financing sources (uses)	<u>(47,567)</u>	<u>(63,817)</u>	<u>(16,250)</u>
Net change in fund balances	<u>\$ -</u>	<u>278,227</u>	<u>\$ 278,227</u>
Unassigned fund balance, beginning		493,688	
Unassigned fund balance, ending		<u>\$ 771,915</u>	

EXHIBIT D-3
TOWN OF HANOVER, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
Parking Fund
For the Fiscal Year Ended June 30, 2022

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 85,000	\$ 85,298	\$ 298
Charges for services	1,648,415	1,883,664	235,249
Total revenues	1,733,415	1,968,962	235,547
EXPENDITURES			
Current:			
Public safety	1,567,511	1,589,660	(22,149)
Debt service:			
Principal	225,000	225,000	-
Interest	86,904	86,904	-
Total expenditures	1,879,415	1,901,564	(22,149)
Excess (deficiency) of revenues over (under) expenditures	(146,000)	67,398	213,398
OTHER FINANCING SOURCES			
Transfers in	146,000	146,000	-
Net change in fund balances	\$ -	213,398	\$ 213,398
Unassigned fund balance, beginning		(530,153)	
Unassigned fund balance, ending		\$ (316,755)	

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT E-1
TOWN OF HANOVER, NEW HAMPSHIRE
Proprietary Funds
Statement of Net Position
June 30, 2022

	Business-type Activities		
	Enterprise Funds		Total
	Water	Water Reclamation	Enterprise Funds
ASSETS			
Cash and cash equivalents	\$ -	\$ 2,377,405	\$ 2,377,405
Investments	430,415	740,545	1,170,960
Receivables, net of allowance for uncollectible:			
Accounts	378,305	-	378,305
Intergovernmental	-	665,897	665,897
Capital assets:			
Land and construction in progress	150,873	399,076	549,949
Other capital assets, net of depreciation	9,200,764	11,034,126	20,234,890
Total assets	10,160,357	15,217,049	25,377,406
DEFERRED OUTFLOWS OF RESOURCES			
Amounts related to pensions	78,028	121,378	199,406
Amounts related to other postemployment benefits	15,732	24,227	39,959
Total deferred outflows of resources	93,760	145,605	239,365
LIABILITIES			
Current liabilities:			
Accounts payable	16,090	59,357	75,447
Accrued interest payable	81,610	74,970	156,580
Internal balances	57,823	-	57,823
Long term liabilities:			
Due within one year	374,104	507,573	881,677
Due in more than one year	2,484,245	3,302,933	5,787,178
Total liabilities	3,013,872	3,944,833	6,958,705
DEFERRED INFLOWS OF RESOURCES			
Amounts related to pensions	94,901	147,623	242,524
Amounts related to other postemployment benefits	34,380	52,760	87,140
Total deferred inflows of resources	129,281	200,383	329,664
NET POSITION			
Net investment in capital assets	6,910,292	8,315,928	15,226,220
Unrestricted	200,672	2,901,510	3,102,182
Total net position	\$ 7,110,964	\$ 11,217,438	\$ 18,328,402

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT E-2
TOWN OF HANOVER, NEW HAMPSHIRE
Proprietary Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Fiscal Year Ended June 30, 2022

	Business-type Activities		
	Enterprise Funds		Total
	Water	Water Reclamation	Enterprise Funds
Operating revenues:			
User charges	\$ 1,953,757	\$ 2,633,812	\$ 4,587,569
Other sales	110,490	-	110,490
Fees and interest	2,213	-	2,213
Total operating revenues	<u>2,066,460</u>	<u>2,633,812</u>	<u>4,700,272</u>
Operating expenses:			
Salaries and wages	408,443	628,276	1,036,719
Operation and maintenance	577,614	1,426,581	2,004,195
Contractual services	95,892	88,112	184,004
Materials and supplies	86,051	358,676	444,727
Total operating expenses	<u>1,168,000</u>	<u>2,501,645</u>	<u>3,669,645</u>
Operating gain	<u>898,460</u>	<u>132,167</u>	<u>1,030,627</u>
Nonoperating revenue (expense):			
Interest income	849	1,472	2,321
Intergovernmental revenues	-	21,030	21,030
Gain on sale of property	305	-	305
Interest expense	(124,264)	(102,307)	(226,571)
Other	7,949	1,525	9,474
Total nonoperating revenues (expense)	<u>(115,161)</u>	<u>(78,280)</u>	<u>(193,441)</u>
Change in net position	783,299	53,887	837,186
Net position, beginning, as restated (see Note 17)	<u>6,327,665</u>	<u>11,163,551</u>	<u>17,491,216</u>
Net position, ending	<u>\$ 7,110,964</u>	<u>\$ 11,217,438</u>	<u>\$ 18,328,402</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT E-3
TOWN OF HANOVER, NEW HAMPSHIRE
Proprietary Fund
Statement of Cash Flows
For the Fiscal Year Ended June 30, 2022

	Business-type Activities		
	Enterprise Funds		Total
	Water	Water Reclamation	Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers and users	\$ 1,649,678	\$ 2,662,918	\$ 4,312,596
Payments to employees	(401,349)	(511,302)	(912,651)
Payments to suppliers	(645,610)	(1,525,156)	(2,170,766)
Net cash provided by operating activities	602,719	626,460	1,229,179
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
State Aid grants received	-	83,844	83,844
Principal paid on notes/loans	(446,964)	(498,418)	(945,382)
Interest paid	(124,264)	(102,307)	(226,571)
Net cash used for capital and related financing activities	(571,228)	(516,881)	(1,088,109)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of investments	(176,500)	(391,757)	(568,257)
Proceeds from sale of investments	144,160	375,000	519,160
Interest on investments	849	1,472	2,321
Net cash used for investing activities	(31,491)	(15,285)	(46,776)
Net increase in cash and cash equivalents	-	94,294	94,294
Cash and cash equivalents, beginning, as restated (see Note 17)	-	2,283,111	2,283,111
Cash and cash equivalents, ending	\$ -	\$ 2,377,405	\$ 2,377,405
Reconciliation of Operating Gain to Net Cash Provided by Operating Activities			
Operating gain	\$ 898,460	\$ 132,167	\$ 1,030,627
Adjustments to reconcile operating gain to net cash provided by operating activities:			
Increase in accounts receivable	(76,032)	-	(76,032)
Decrease in intergovernmental receivables	-	29,106	29,106
Decrease in other receivables	23,799	-	23,799
Decrease in prepaid items	125,903	337,416	463,319
Decrease in deferred outflows related to pensions	26,940	24,411	51,351
Increase in deferred outflows related to OPEB	(5,059)	(9,403)	(14,462)
Increase/(Decrease) in accounts payable	(11,956)	10,797	(1,159)
Decrease in internal balances	(364,549)	-	(364,549)
Increase/(Decrease) in compensated absences	(21,971)	10,192	(11,779)
Decrease in net pension liability	(107,582)	(102,397)	(209,979)
Increase in OPEB liabilities	26,062	50,144	76,206
Increase in deferred inflows related to pensions	71,860	115,622	187,482
Increase in deferred inflows related to OPEB	16,844	28,405	45,249
Total adjustments	(295,741)	494,293	198,552
Net cash provided by operating activities	\$ 602,719	\$ 626,460	\$ 1,229,179

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT F-1
TOWN OF HANOVER, NEW HAMPSHIRE
Fiduciary Funds
Statement of Fiduciary Net Position
June 30, 2022

	Private Purpose Trust	All Custodial Funds	Total
ASSETS			
Cash and cash equivalents	\$ 1,846	\$ 299,982	\$ 301,828
Investments	33,653	2,225,717	2,259,370
Intergovernmental receivables	-	1,240	1,240
Total assets	<u>35,499</u>	<u>2,526,939</u>	<u>2,562,438</u>
LIABILITIES			
Intergovernmental payables:			
School	-	1,240	1,240
NET POSITION			
Restricted	<u>\$ 35,499</u>	<u>\$ 2,525,699</u>	<u>\$ 2,561,198</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT F-2
TOWN OF HANOVER, NEW HAMPSHIRE
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2022

	Private Purpose Trust	All Custodial Funds	Total
ADDITIONS			
Investment earnings	\$ 902	\$ 28,484	\$ 29,386
Taxes collected for other governments	-	32,806,780	32,806,780
Motor vehicle permit fees collected	-	401,883	401,883
Unrealized loss on investments	(8,202)	(251,900)	(260,102)
Total additions	(7,300)	32,985,247	32,977,947
DEDUCTIONS			
Benefits paid	-	150,000	150,000
Administrative expenses	314	15,621	15,935
Payments of taxes to other governments	-	32,806,780	32,806,780
Payments of motor vehicle permit fees	-	401,883	401,883
Total deductions	314	33,374,284	33,374,598
Net increase in fiduciary net position	(7,614)	(389,037)	(396,651)
Net position, beginning, as restated (see Note 17)	43,113	2,914,736	2,957,849
Net position, ending	\$ 35,499	\$ 2,525,699	\$ 2,561,198

The Notes to the Basic Financial Statements are an integral part of this statement.

TOWN OF HANOVER, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

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NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

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TOWN OF HANOVER, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Hanover, New Hampshire (the Town), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

The more significant of the Town's accounting policies are described below.

1-A Reporting Entity

The Town of Hanover is a municipal corporation governed by an elected 5-member Selectboard. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The Town has no component units to include in its reporting entity.

1-B Basis of Accounting and Measurement Focus

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-wide Financial Statements – The Town's government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental and business-type activities for the Town accompanied by a total column. Fiduciary activities of the Town are not included in these statements.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position, with the exception of the capital assets and related accumulated depreciation, which have been not updated because the Town does not have a complete and accurate historical listing. In addition, the long-term costs of retirement healthcare and obligations for other postemployment benefits for the Town's local liability have not been updated because the Town did not update its actuarial valuation. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. As in the Statement of Net Position, the Town has not recorded depreciation expense nor other postemployment benefit expense for the Town's local liability in this statement. The types of transactions reported as program revenues for the Town are reported in two categories: 1) charges for services and 2) operating grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated, except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column.

Governmental Fund Financial Statements – Include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and nonmajor funds aggregated. An accompanying statement is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The Town has presented all major funds that met those qualifications.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. Property

TOWN OF HANOVER, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

taxes, licenses, and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Town reports the following major governmental funds:

General Fund – is the Town’s primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include property taxes, State grants, and motor vehicle permit fees. The primary expenditures are for general government, public safety, highways and streets, sanitation, health, welfare, culture and recreation, debt service, and capital outlay. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* guidance, the expendable trust funds are consolidated in the general fund.

Fire Fund – accounts for the activities related to the operation and maintenance of the Town’s three fire districts.

Parking Fund – accounts for the activities related to the operation and maintenance of the Town’s parking garage and parking lots.

Permanent Funds – are held in the custody of the Trustees of Trust Funds and are used to account for resources held in trust for use by the Town.

Additionally, the Town reports the following fund types:

Special Revenue Funds – are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Projects Fund – is used to account for the financial resources and activities relating to specific construction projects.

Permanent Fund – is used to record activity of legal trusts for which the interest on the corpus provides funds for the Town’s cemetery operations.

All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements. The Town reports seven nonmajor governmental funds.

Proprietary Fund Financial Statements – Include a Statement of Net Position, a Statement of Revenues, Expenses, and Changes in Net Position, and a Statement of Cash Flows for each major proprietary fund.

Proprietary funds are reported using the “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows of resources, liabilities (whether current or noncurrent), and deferred inflows of resources are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

The Town reports the following major proprietary funds:

Water Fund – accounts for the activities related to the operation of the water treatment plant, wells, and water system. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* guidance, the water expendable trust funds are consolidated in the water fund.

TOWN OF HANOVER, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

Water Reclamation Fund – accounts for the activities related to the operation of the sewer treatment plant, pumping station, and sewer lines. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* guidance, the water reclamation expendable trust funds are consolidated in the water reclamation fund.

Fiduciary Fund Financial Statements – Include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. The Town’s fiduciary funds are private purpose trust and custodial funds. These funds are accounted for on a spending, or “economic resources” measurement focus and the accrual basis of accounting, as are the proprietary funds explained above.

The Town reports the following fiduciary funds:

Private Purpose Trust Fund – are used to report trust arrangements, other than pension and investment trusts, under which principal and income benefit individuals, private organizations, or other governments.

Custodial Fund – are custodial in nature and do not involve the measurement of operating results. A custodial fund is used to account for assets held on behalf of outside parties, including other governments.

1-C Cash and Cash Equivalents

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund’s portion of this pool is reflected on the combined financial statements under the caption “cash and cash equivalents.”

The treasurer is required to deposit such moneys in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside of the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-D Statement of Cash Flows

For purposes of the Statement of Cash Flows, the Town considers all highly liquid investments (including restricted assets) with a maturity when purchased of three months or less and all local government investment pools to be cash equivalents.

1-E Investments

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the Town to invest in the following type of obligations:

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Fair Value Measurements of Investments – In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, except for investments measured using net asset value (NAV) as a practical expedient to estimate fair value, the Town categorizes the fair value measurements of its investments within the fair value hierarchy established by US GAAP.

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The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

Level 1 – Inputs reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date.

Level 2 – Inputs are other than quoted prices that are observable for the assets or liabilities, either directly or indirectly, including inputs in markets that are not considered to be active. Because they most often are priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency.

Level 3 – Inputs are significant unobservable inputs, using assumptions in determining the fair value of investments and derivative instruments.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. In certain instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, it is the level in the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement. Investments are reported at fair value. If an investment is held directly by the Town and an active market with quoted prices exists, such as for domestic equity securities, the market price of an identical security is used to report fair value and is classified in Level 1. Corporate fixed income securities and certain governmental securities utilize pricing that may involve estimation using similar securities or trade dates and are classified in Level 2. Fair values for shares in registered mutual funds and exchange-traded funds are based on published share prices and classified in Level 1.

In determining fair value, the Town utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible.

Investments in Certain External Investment Pools – In accordance with GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, the Town held investments with the New Hampshire Public Deposit Investment Pool (NHPDIP). The NHPDIP measures all of its investments at amortized cost. There are no redemption restrictions and shares may be redeemed by the Town in accordance with the NHPDIP's Information Statement.

1-F Receivables

Receivables recorded in the financial statements represent amounts due to the Town at June 30. They are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

1-G Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The nonspendable fund balance at the governmental fund level is equal includes the amount of inventories at year-end to indicate the portion of the governmental fund balance that is nonspendable.

1-H Capital Assets

Capital assets are reported in the governmental and business-type activities in the government-wide financial statements as well as in the proprietary fund financial statements. Purchased or constructed assets are recorded at actual cost or estimated historical cost if actual cost is unavailable. Donated capital assets are recorded at estimated fair value at the date of donation, if received on or before June 15, 2015. Donated capital assets received after June 15, 2015 are recorded at acquisition value. The Town has established a threshold of \$10,000 or more and an estimate useful life in excess of five years for capitalization of depreciable assets.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. However, since the Town does not have a complete and accurate capital asset list, no additions or disposals were recorded in the current year.

Capital assets of the Town are depreciated using the straight-line method. However, since the Town does not have a complete and accurate capital asset list, no depreciation expense was recorded in the current year.

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1-I Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business activities are reported in the government-wide financial statements as “internal balances.” Interfund receivables and payables between governmental funds are eliminated in the Statement of Net Position.

Interfund Transfers – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

1-J Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Warrants for the year were issued on June 4, 2021 and December 1, 2021, and were due on July 6, 2021 and January 4, 2022, respectively. For any regular property taxes issued, the interest accrues at a rate of 8% on bills outstanding after the due date and 14% on tax liens outstanding.

Property tax receivables are recognized on the levy or lien date, which is the date the tax warrant is issued. Current year property tax receivables represent taxes levied but not remitted to the Town at June 30, 2022 and unpaid taxes. The succeeding year property tax receivable represent taxes certified by the Town to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. Although the succeeding year property tax receivable have been recorded, the related revenue is reported as a deferred inflow of resources in both the government-wide and fund financial statements and will not be recognized as revenue until the year for which it is levied.

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for tax abatement and refunds, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any reserve for uncollectable at year-end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Hanover School District, Dresden School District, and Grafton County, which are remitted to these entities as required by law.

The Town net assessed valuation as of April 1, 2021 utilized in the setting of the tax rate was as follows:

Total assessment valuation with utilities	\$ 2,673,893,419
Total assessment valuation without utilities	\$ 2,659,520,219

The tax rates and amounts assessed for the year ended June 30, 2022 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$4.00	\$ 10,672,744
School portion:		
State of New Hampshire	\$1.72	4,582,585
Local	\$8.95	23,932,792
County portion	\$1.60	4,291,403
Village portions:		
Fire District #1	\$1.37	2,657,565
Fire District #2	\$1.20	860,621
Fire District #3	\$0.54	11,535
Total	<u>\$19.38</u>	<u>\$ 47,009,245</u>

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1-K Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2022.

1-L Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expense/expenditure) until then. The Town has two items that qualify for reporting in this category. Deferred outflows related to pensions and deferred outflows related to OPEB are reported in the government-wide and proprietary fund Statements of Net Position for various estimate differences that will be amortized and recognized over future years.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. The Town has four types of items which qualify for reporting in this category. Deferred inflows of resources related to pensions and OPEB are reported in the government-wide and proprietary fund Statements of Net Position for various estimate differences that will be amortized and recognized over future years. Deferred inflows related to property taxes consist of tax payments collected in advance and tax billings that are not due until the subsequent period. In addition, unavailable revenues from grants arises when the related eligible expenditures will not be made until the subsequent period.

1-M Compensated Absences

General leave for the Town includes vacation, sick, and retirement stipend pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the Town's personnel policy.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable available resources are maintained separately and represent a reconciling item between the governmental fund and governmental activities presentations.

1-N Long-term Obligations

In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities, business-type activities, or proprietary funds.

In the fund financial statements, governmental fund types recognize bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources.

In accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Director Borrowings and Direct Placements*, the Town utilizes the following classifications to categorize the financial transactions:

Direct Borrowings – financial transactions for a note or a loan where the Town negotiates certain terms with a single lender and are not offered for public sale.

Direct Placements – financial transactions for the sale of bonds where the Town engages with a single buyer or limited number of buyers without a public offering.

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1-O Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* and GASB Statement No. 82 *Pension Issues – an amendment of GASB Statement No. 67, No. 68 and No. 73* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

1-P Postemployment Benefits Other Than Pensions (OPEB)

The Town maintains two separate other postemployment benefit plans, as follows:

New Hampshire Retirement System Plan – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Single Employer Plan – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the Town's actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms. The Town did not obtain an actuarial report updating the OPEB liability, deferred outflows of resources, and deferred inflows of resources in accordance with Government Accounting Standards Board pronouncement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The figures presented in the financial statements represent prior year values which have been carried forward.

1-Q Net Position/Fund Balances

Government-wide Statements – Equity is classified as net position and displayed in three components:

Net investment in capital assets – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The Town typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a further project.

Unrestricted net position – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

Fund Balance Classifications – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – Amounts that cannot be spent because they are either (a) not in spendable form (such as prepaid items or tax deeded property subject to resale); or (b) are legally or contractually required to be maintained intact.

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Restricted – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Selectmen through the budgetary process.

Unassigned – Amounts that are available for any purpose. Positive amounts are reported only in the general fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by the offsetting of assigned fund balance amounts.

When multiple net position/fund balance classifications are available for use, it is the Town's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

1-R Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses/expenditures during the period reported. These estimates include assessing the collectability of accounts receivable, useful lives and impairment of capital assets, net pension liability, other postemployment benefit liability, and deferred outflows and inflows of resources related to both pension and other postemployment benefits, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

1-S Material Change in Fund Classification

The accompanying financial statements reflect changes in classification from the prior year. Specifically, the parking fund did qualify as a major fund for the current fiscal year. As such it was reclassified from the nonmajor governmental funds. In addition, the capital projects fund did not qualify as a major fund for the current fiscal and was reclassified to the nonmajor governmental funds.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the general, fire, and parking governmental funds, water, and water reclamation proprietary funds, and nonmajor ambulance and capital project funds. Except as reconciled below, the budget was adopted on a basis consistent with US generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

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State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2022, \$50,000 of the beginning general fund unassigned fund balance was applied for this purpose and \$71,010 was voted from unassigned fund balance to fund fiscal year 2023 appropriations.

2-B Budgetary Reconciliation to GAAP Basis

While the Town reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual is presented for each major governmental fund which had a budget. There are no differences between the budgetary basis of accounting for the major fire and parking funds. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues and other financing sources:	
Per Exhibit D-1 (budgetary basis)	\$ 17,313,937
Adjustments:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	4,132
To eliminate transfers between the general fund and blended expendable trust funds	(734,819)
Change in deferred tax revenue relating to 60-day revenue recognition	
recognized as revenue on the GAAP basis, but not on the budgetary basis	150,258
Per Exhibit C-3 (GAAP basis)	<u>\$ 16,733,508</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$ 16,505,010
Adjustments:	
Basis differences:	
Encumbrances, beginning	852,211
Encumbrances, ending	(500,700)
GASB Statement No. 54:	
To eliminate transfers between the general fund and blended expendable trust funds	(185,751)
Per Exhibit C-3 (GAAP basis)	<u>\$ 16,670,770</u>

2-C Municipal Budget Law Violation

The parking fund had an excess of expenditures over appropriations for the year ended June 30, 2022 in the amount of \$22,149. The State Municipal Budget Law (RSA Chapter 32) provides for emergency spending procedures whereby monies may be expended in excess of an appropriation, thereby resulting in an over expenditure of total appropriations. There is no indication that these procedures were followed by the governing body in order not to incur a violation. Therefore, a budgetary violation did occur for the year ended June 30, 2022.

2-D Deficit Fund Balances

The parking fund had a deficit fund balance of \$316,755 at June 30, 2022. This deficit will be financed through future revenues of the fund. In addition, the nonmajor capital project fund had a deficit fund balance of \$89,718, which will be financed through future note issuances.

2-E Accounting Change

Governmental Accounting Standards Board Statement No. 87, *Leases*, was implemented during fiscal year 2022. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for

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lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. As a result of implementation of this Statement, prior year capital leases payable were reclassified as notes payable. However, there was no restatement to the beginning net position or fund balance

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The Town's deposits are entirely covered by Federal Depository Insurance Corporation (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first \$250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was \$15,549,606 and the bank balances totaled \$19,681,914.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 15,247,778
Cash per Statement of Net Position - Fiduciary Funds (Exhibit F-1)	301,828
Total cash and cash equivalents	<u>\$ 15,549,606</u>

NOTE 4 – INVESTMENTS

Note 1-E describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements and maturities as of June 30, 2022:

	Fair Value Hierarchy Level 1
Investments type:	
Equity exchange traded funds	\$ 4,476,364
Fixed income exchange traded funds	<u>2,491,556</u>
Total fair value of investments	6,967,920
Investments carried at amortized cost:	
NH Public Deposit Investment Pool	<u>4,854,074</u>
Total investments	<u>\$ 11,821,994</u>

Interest Rate Risk – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk - The Town has no formal policy on managing credit risk; however, state law limits investments as explained in Note 1-E.

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Custodial Credit Risk – This is the risk that in the event of the failure of the counterparty (e.g., broker/dealer) to honor a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. All the Town's investments are held by third parties in the Town's name. The Town does not have custodial credit risk policies for investments.

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 9,562,624
Investments per Statement of Fiduciary Net Position - Fiduciary Funds (Exhibit F-1)	2,259,370
Total investments	<u>\$ 11,821,994</u>

NOTE 5 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of June 30, 2022. Taxes receivable by year are as follows:

Property:	
Levy of 2022	\$ 14,023,607
Unredeemed (under tax lien):	
Levy of 2021	190,677
Levy of 2020	82,505
Yield	6,628
Taxes receivable	<u>\$ 14,303,417</u>

NOTE 6 – OTHER RECEIVABLES

Receivables at June 30, 2022, consisted of accounts (billings for water, ambulance, and other miscellaneous amounts) and intergovernmental amounts arising State Aid for projects, see additional information in Note 13. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

Receivables as of June 30, 2022 for the Town's individual major funds and nonmajor funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	Governmental Activities	Business-type Activities	Governmental Funds		Proprietary Funds		Fiduciary Funds
			General	Nonmajor	Water	Water Reclamation	All Custodial Funds
Receivables:							
Accounts	\$ 236,541	\$ 378,305	\$ 127,618	\$ 108,923	\$ 378,305	\$ -	\$ -
Intergovernmental	-	665,897	-	-	-	665,897	1,240
Gross receivables	236,541	1,044,202	127,618	108,923	378,305	665,897	1,240
Less:							
Allowance for uncollectibles	(30,000)	-	-	(30,000)	-	-	-
Net total receivables	<u>\$ 206,541</u>	<u>\$ 1,044,202</u>	<u>\$ 127,618</u>	<u>\$ 78,923</u>	<u>\$ 378,305</u>	<u>\$ 665,897</u>	<u>\$ 1,240</u>

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NOTE 7 – CAPITAL ASSETS

The Town did not update its capital asset information for the year ended June 30, 2022. Prior year balances have been carried forward. Capital asset activity is as follows:

	Balance, beginning	Additions	Deletions	Balance, ending
Governmental activities:				
At cost:				
Not being depreciated:				
Land	\$ 6,468,450	\$ -	\$ -	\$ 6,468,450
Construction in progress	20,000	-	-	20,000
Total capital assets not being depreciated	6,488,450	-	-	6,488,450
Being depreciated:				
Buildings and building improvements	17,551,509	-	-	17,551,509
Vehicles	7,712,135	-	-	7,712,135
Machinery, equipment, and furnishings	5,158,581	-	-	5,158,581
Infrastructure	56,779,228	-	-	56,779,228
Total capital assets being depreciated	87,201,453	-	-	87,201,453
Total all capital assets	93,689,903	-	-	93,689,903
Less accumulated depreciation:				
Buildings and building improvements	(7,829,030)	-	-	(7,829,030)
Vehicles	(4,237,161)	-	-	(4,237,161)
Machinery, equipment, and furnishings	(2,168,199)	-	-	(2,168,199)
Infrastructure	(40,142,075)	-	-	(40,142,075)
Total accumulated depreciation	(54,376,465)	-	-	(54,376,465)
Net book value, capital assets being depreciated	32,824,988	-	-	32,824,988
Net book value, all governmental activities capital assets	\$ 39,313,438	\$ -	\$ -	\$ 39,313,438
Business-type activities:				
At cost:				
Not being depreciated:				
Land	\$ 390,582	\$ -	\$ -	\$ 390,582
Construction in progress	159,367	-	-	159,367
Total capital assets not being depreciated	549,949	-	-	549,949
Being depreciated:				
Buildings and building improvements	13,623,534	-	-	13,623,534
Vehicles	526,634	-	-	526,634
Machinery, equipment, and furnishings	12,743,439	-	-	12,743,439
Infrastructure	13,157,357	-	-	13,157,357
Total capital assets being depreciated	40,050,964	-	-	40,050,964
Total all capital assets	40,600,913	-	-	40,600,913
Less accumulated depreciation:				
Buildings and building improvements	(7,280,774)	-	-	(7,280,774)
Vehicles	(291,285)	-	-	(291,285)
Machinery, equipment, and furnishings	(6,728,099)	-	-	(6,728,099)
Infrastructure	(5,515,916)	-	-	(5,515,916)
Total accumulated depreciation	(19,816,074)	-	-	(19,816,074)
Net book value, capital assets being depreciated	20,234,890	-	-	20,234,890
Net book value, all business-type activities capital assets	\$ 20,784,839	\$ -	\$ -	\$ 20,784,839

The Town did not report any depreciation expense for the year ended June 30, 2022 as its capital asset information was not rolled forward.

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NOTE 8 – INTERFUND BALANCES AND TRANSFERS

Interfund Balances - The composition of interfund balances as of June 30, 2022 is as follows:

Receivable Fund	Payable Fund	Amount
General	Water	\$ 57,823
Fire	General	61,611
General	Parking	300,110
General	Permanent	255
General	Nonmajor	160,961
Nonmajor	General	322,340
		<u>\$ 903,100</u>

The outstanding balances among funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund Transfers - The composition of interfund transfers for the year ended June 30, 2022 is as follows:

	Transfers In:			
	Governmental Funds			
	General	Fire	Parking	Nonmajor
Transfers out:				
General fund	\$ -	\$ 18,750	\$ 146,000	\$ 367,023
Fire fund	82,567	-	-	-
Nonmajor fund	82,567	-	-	-
Total	<u>\$ 165,134</u>	<u>\$ 18,750</u>	<u>\$ 146,000</u>	<u>\$ 367,023</u>
				<u>\$ 696,907</u>

During the year, transfers are used to (1) move revenues from the fund with collection authority to the fund responsible for expenditure and (2) move general fund resources to provide an annual subsidy.

NOTE 9 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources are as follows:

	Governmental Activities	Business-type Activities	Proprietary Funds	
			Water	Wastewater
Amounts related to pensions, see Note 11	\$ 4,135,510	\$ 199,406	\$ 78,028	\$ 121,378
Amounts related to OPEB, see Note 12	548,033	39,959	15,732	24,227
Total deferred inflows of resources	<u>\$ 4,683,543</u>	<u>\$ 239,365</u>	<u>\$ 93,760</u>	<u>\$ 145,605</u>

Deferred inflows of resources are as follows:

	Governmental Activities	Governmental Funds	
		General	Nonmajor
Deferred property taxes not collected within 60 days of fiscal year-end	\$ -	\$ 57,747	\$ -
Property taxes collected in advance	1,240	1,240	-
Committed taxes not due until the subsequent fiscal year	21,017,722	21,017,722	-
Summer camp registrations not due until the subsequent fiscal year	199,248	199,248	-
Other miscellaneous amounts collected in advance	60,234	60,234	-
Grants received in advance of eligible expenditures	600,552	-	600,552
Amounts related to pensions, see Note 11	5,029,739	-	-
Amounts related to OPEB, see Note 12	984,967	-	-
Total deferred inflows of resources	<u>\$ 27,893,702</u>	<u>\$ 21,336,191</u>	<u>\$ 600,552</u>

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Deferred inflows of resources continued:

Amounts related to pensions, see Note 11
 Amounts related to OPEB, see Note 12
 Total deferred inflows of resources

Business-type Activities	Proprietary Funds	
	Water	Water Reclamation
\$ 242,524	\$ 94,901	\$ 147,623
87,140	34,380	52,760
<u>\$ 329,664</u>	<u>\$ 129,281</u>	<u>\$ 200,383</u>

NOTE 10 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended June 30, 2022:

	Balance July 1, 2021 (as restated)	Additions	Reductions	Balance June 30, 2022	Due Within One Year	Due In More Than One Year
Governmental activities:						
Bonds payable:						
Direct placements	\$ 2,270,000	\$ -	\$ (300,000)	\$ 1,970,000	\$ 310,000	\$ 1,660,000
Notes/loans payable - direct borrowings	652,196	319,674	(277,813)	694,057	151,727	542,330
Total bonds/notes payable	2,922,196	319,674	(577,813)	2,664,057	461,727	2,202,330
Compensated absences	2,753,273	-	(369,784)	2,383,489	42,240	2,341,249
Net pension liability	20,719,770	-	(5,766,764)	14,953,006	-	14,953,006
Net other postemployment benefits	3,532,916	-	(343,421)	3,189,495	-	3,189,495
Total long-term liabilities	<u>\$ 29,928,155</u>	<u>\$ 319,674</u>	<u>\$ (7,057,782)</u>	<u>\$ 23,190,047</u>	<u>\$ 503,967</u>	<u>\$ 22,686,080</u>
Business-type activities:						
Notes/loans payable - direct borrowings	\$ 6,504,001	\$ -	\$ (945,382)	\$ 5,558,619	\$ 881,677	\$ 4,676,942
Compensated absences	166,064	10,192	(21,971)	154,285	-	154,285
Net pension liability	930,983	-	(209,979)	721,004	-	721,004
Net other postemployment benefits	158,741	78,602	(2,396)	234,947	-	234,947
Total long-term liabilities	<u>\$ 7,759,789</u>	<u>\$ 88,794</u>	<u>\$ (1,179,728)</u>	<u>\$ 6,668,855</u>	<u>\$ 881,677</u>	<u>\$ 5,787,178</u>

Long-term bonds/notes/loans are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at June 30, 2022	Current Portion
Governmental activities:						
Bonds payable:						
Direct placements:						
Parking Facility	\$ 5,100,000	1999	2029	4.00-4.90%	\$ 1,895,000	\$ 235,000
Community Center	\$ 1,500,000	2003	2023	4.25-4.90%	75,000	75,000
					<u>1,970,000</u>	<u>310,000</u>
Notes/loans payable - direct borrowing:						
Dresden School District - Property Option	\$ 2,000,000	2004	2024	0.00%	200,000	100,000
Surveillance Equipment	\$ 49,725	2020	2023	4.99%	12,132	12,132
Trackless MT7 Sidewalk Machine	\$ 138,196	2020	2025	2.99%	70,055	22,667
Wheel Loader	\$ 125,600	2021	2025	4.50%	92,196	16,928
Bridge repairs and renovations	\$ 950,000	2021	2041	2.04%	319,674	- *
Total direct borrowings					<u>\$ 694,057</u>	<u>\$ 151,727</u>

(Continued)

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Long-term bonds/notes/loans continued:

Business-type activities:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at June 30, 2022	Current Portion
Notes/loans payable - direct borrowing:						
SRF Loan - Water	\$ 6,493,081	2007	2027	3.35%	2,441,344	374,104
2008 SRF Loan - Sewer	\$ 2,963,955	2008	2027	3.49%	889,186	148,198
SRF Loan - Water Pollution	\$ 1,722,721	2012	2026	2.91%	340,280	64,209
SRF Loan - Water Pollution	\$ 4,235,000	2012	2027	2.55%	1,887,809	295,166
Total direct borrowings					<u>\$ 5,558,619</u>	<u>\$ 881,677</u>

* As of June 30, 2022, this note was in a drawdown. However, no additional drawdowns were requested in the subsequent period and the note lapsed as of December 1, 2022, see Note 21.

The annual requirements to amortize all general obligation bonds/notes/loans outstanding as of June 30, 2022, including interest payments, are as follows:

Governmental activities:

Fiscal Year Ending June 30,	Bonds - Direct Placements			Notes/Loans - Direct Borrowings		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 310,000	\$ 79,710	\$ 389,710	\$ 151,727	\$ 3,530	\$ 155,257
2024	245,000	64,579	309,579	140,425	2,094	142,519
2025	255,000	52,635	307,635	82,231	1,243	83,474
2026	270,000	23,840	293,840	-	-	-
2027	285,000	17,110	302,110	-	-	-
2028-2029	605,000	38,335	643,335	-	-	-
Totals	<u>\$ 1,970,000</u>	<u>\$ 276,209</u>	<u>\$ 2,246,209</u>	<u>\$ 374,383</u>	<u>\$ 6,867</u>	<u>\$ 381,250</u>

Business-type activities:

Fiscal Year Ending June 30,	Notes/Loans - Direct Borrowings		
	Principal	Interest	Total
2023	\$ 881,677	\$ 170,890	\$ 1,052,567
2024	903,612	143,786	1,047,398
2025	926,214	116,015	1,042,229
2026	949,503	87,557	1,037,060
2027	973,500	58,390	1,031,890
2028	924,113	30,442	954,555
Totals	<u>\$ 5,558,619</u>	<u>\$ 607,080</u>	<u>\$ 6,165,699</u>

Bonds/Notes Authorized and Unissued – Bonds and notes authorized and unissued as of June 30, 2022 were as follows:

Per Town Meeting Vote of	Purpose	Unissued Amount
July 13, 2021	Capital repairs and renovations to selected bridges	<u>\$ 630,326</u> #

This represents the unissued balance of the bridge repairs and renovations note issued in 2021 for \$950,000 with drawdowns of \$319,674 as of June 30, 2022.

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NOTE 11 – DEFINED BENEFIT PENSION PLAN

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012, the benefit is calculated the same way, but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of January 1, 2012	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Members of both groups may qualify for vested deferred allowances, disability allowances, and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions – The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. Group I members are required to contribute 7% of earnable compensation and group II members (police and fire) are required to contribute 11.55% and 11.80%, respectively. For fiscal year 2022, the Town contributed 30.67% for police, 29.78% for fire, and 13.75% for other employees. The contribution requirement for the fiscal year 2022 was \$1,624,816, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At June 30, 2022 the Town reported a liability of \$15,674,010 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participants, actuarially determined. At June 30, 2021, the Town's proportion was 0.35% which was an increase of 0.01% from its proportion measured as of June 30, 2020.

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For the year ended June 30, 2022, the Town recognized pension expense of \$492,207. At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 634,143	\$ 724,505
Changes in assumptions	1,637,062	-
Net difference between projected and actual investment earnings on pension plan investments	-	4,383,662
Differences between expected and actual experience	438,895	164,096
Contributions subsequent to the measurement date	1,624,816	-
Total	<u>\$ 4,334,916</u>	<u>\$ 5,272,263</u>

The \$1,624,816 reported as deferred outflows of resources related to pensions results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	
2023	\$ (532,463)
2024	(409,530)
2025	(336,489)
2026	(1,283,681)
2027	-
Thereafter	-
Totals	<u>\$ (2,562,163)</u>

Actuarial Assumptions – The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2020, using the following actuarial assumptions which, accordingly, apply to 2021 measurements:

Inflation:	2.0%
Salary increases:	5.6% average, including inflation
Wage inflation:	2.75% (2.25% for teachers)
Investment rate of return:	6.75% net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Health Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

Long-term Rates of Return – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

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Following is a table presenting target allocations and long-term rates of return for 2021:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return
		2021
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50%	1.14%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	14.00%	5.53%
Emerging Int'l Equities	6.00%	2.37%
Total international equity	20.00%	
Core US Fixed Income	25.00%	3.60%
Private equity	10.00%	8.85%
Private debt	5.00%	7.25%
Total alternative investments	15.00%	
Real estate	10.00%	6.60%
Total	100.00%	

Discount Rate – The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following table presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.75% as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2021	\$ 22,415,629	\$ 15,674,010	\$ 10,050,401

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

12-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2020 Comprehensive Annual Financial Report, which can be found on the System's website at www.nhrs.org.

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Benefits Provided - Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a, and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers, and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age, and retirement date. Group II benefits are based on hire date, age, and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2020 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

Contributions – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2021, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend, and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2022, the Town contributed 3.21% for police and fire, and 0.31% for other employees. The contribution requirement for the fiscal year 2022 was \$151,517, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – At June 30, 2022, the Town reported a liability of \$1,262,634 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. The Town's proportion of the net OPEB liability was based on a projection of the Town's long-term share of contributions to the OPEB plan relative to the projected contributions of all participants, actuarially determined. At June 30, 2021, the Town's proportion was 0.32%, which was an increase of 0.02% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the Town recognized OPEB expense of \$104,906. At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 547	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	-	15,773
Differences between expected and actual experience	-	263
Contributions subsequent to the measurement date	226,949	-
Total	<u>\$ 227,496</u>	<u>\$ 16,036</u>

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The \$226,949 reported as deferred outflows of resources related to OPEB results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2023	\$ (3,324)
2024	(3,314)
2025	(3,715)
2026	(5,136)
2027	-
Thereafter	-
Totals	<u>\$ (15,489)</u>

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2020 and a measurement date of June 30, 2021. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.0% per year
Wage inflation:	2.75% (2.25% for teachers)
Salary increases:	5.6 % average, including inflation
Investment rate of return:	6.75% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

Mortality rates were based on the Pub-2010 Health Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

Long-term Rates of Return – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2021:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2021
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50%	1.14%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	14.00%	5.53%
Emerging Int'l Equities	6.00%	2.37%
Total international equity	20.00%	
Core US Fixed Income	25.00%	3.60%
Private equity	10.00%	8.85%
Private debt	5.00%	7.25%
Total alternative investments	15.00%	
Real estate	10.00%	6.60%
Total	100.00%	

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Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2021 was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the Town's Proportionate Share of the OPEB Liability to Changes in the Discount Rate – The following table presents the Town's proportionate share of the OPEB liability calculated using the discount rate of 6.75% as well as what the Town's proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2021	\$ 1,372,582	\$ 1,262,634	\$ 1,116,972

OPEB Plan Fiduciary Net Position – Detailed information about the OPEB plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

12-B Town of Hanover Retiree Health Benefit Program

Plan Description – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time.

Benefits Provided – The Town provides postemployment healthcare benefits for certain eligible retirees. The Town provides medical benefits to its eligible retirees. The benefits are provided through the New Hampshire Inter-Local Trust.

Employees Covered by Benefit Terms – At June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	15
Active employees	150
Total participants covered by OPEB plan	165

Total OPEB Liability – The Town's total OPEB liability of \$2,161,809 was measured as of June 30, 2022, and was determined by an actuarial valuation as of July 1, 2021.

Actuarial Assumptions and Other Inputs – The total OPEB liability of \$2,161,809 in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	3.54%
Healthcare Cost Trend Rates:	
Current Year Trend	7.00%
Second Year Trend	6.60%
Decrement	0.40%
Ultimate Trend	4.00%
Year Ultimate Trend is Reached	2075

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The discount rate was based on the long-term municipal bond rate at June 30, 2022.

Mortality rates are as follows:

Pre-retirement: Pub-2010 headcount-weighted Employee General Mortality Tables, projected with generational mortality improvement using scale MP-2019.

Post-retirement:

Healthy retirees: 101% of Pub-2010 headcount-weighted Retiree General Mortality Tables for males and 109% of Pub-2010 headcount-weighted Retiree General Mortality Tables for females, projected with fully generational mortality improvement using scale MP-2019.

Surviving spouses: Pub-2010 Contingent Survivor General Mortality Tables, projected with fully generational mortality improvement using scale MP-2019.

Disabled retirees: Pub-2010 Disabled General Mortality Tables, projected with fully generational mortality improvement using scale MP-2019..

Changes in the Total OPEB Liability

	June 30,	
	2021	2022
OPEB liability, beginning of year	\$ 3,093,329	\$ 2,376,933
Changes for the year:		
Service cost	158,231	118,492
Interest	70,711	52,961
Assumption changes	(13,686)	(299,639)
Difference between actual and expected experience	(827,706)	-
Benefit payments	(103,946)	(86,938)
OPEB liability end of year:	<u>\$ 2,376,933</u>	<u>\$ 2,161,809</u>

Sensitivity of the Town's OPEB Liability to Changes in the Discount Rate – The July 1, 2021 actuarial valuation was prepared using a discount rate of 3.54%. If the discount rate were 1% lower than what was used, the OPEB liability would increase to \$2,361,031, or by 9.22%. If the discount rate were 1% higher than what was used, the OPEB liability would decrease to \$1,982,852, or by 8.28%.

	Discount Rate		
	1% Decrease	Baseline 3.54%	1% Increase
Total OPEB Liability	<u>\$ 2,361,031</u>	<u>\$ 2,161,809</u>	<u>\$ 1,982,852</u>

Sensitivity of the Town's OPEB Liability to Changes in the Healthcare Cost Trend Rates – The July 1, 2021 actuarial valuation was prepared using an initial trend rate of 7.00%. If the trend rate were 1% lower than what was used, the OPEB liability would decrease to \$1,919,649, or by 11.20%. If the trend rate were 1% higher than what was used, the OPEB liability would increase to \$2,448,615, or by 13.27%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 7.00%	1% Increase
Total OPEB Liability	<u>\$ 1,919,649</u>	<u>\$ 2,161,809</u>	<u>\$ 2,448,615</u>

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2022, the Town recognized OPEB expense of \$44,703.

TOWN OF HANOVER, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 360,496	\$ 300,998
Differences between expected and actual experience	-	755,073
Total	<u>\$ 360,496</u>	<u>\$1,056,071</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2023	\$ (108,997)
2024	(91,809)
2025	(87,837)
2026	(87,837)
2027	(88,304)
Thereafter	(230,791)
Totals	<u>\$ (695,575)</u>

NOTE 13 – STATE AID TO WATER POLLUTION PROJECTS

The Town is due to receive from the State of New Hampshire the following amounts in the form of state aid to water pollution projects:

Business-type activities:

Bond Issued	Principal	Interest	Total
C-770 Chlorination/Dechlorination & Outfall Extension	\$ 174,636	\$ 21,320	\$ 195,956
C-862 Water Reclamation Facility Improvements	491,261	58,028	549,289
	<u>\$ 665,897</u>	<u>\$ 79,348</u>	<u>\$ 745,245</u>

Under New Hampshire RSA Chapter 486, the Town receives from the State of New Hampshire a percentage of the annual amortization charges on the original costs resulting from the acquisition and construction of its water reclamation facility. At June 30, 2022 the Town is due to receive the following annual amounts to offset debt payments:

Business-type activities:

Fiscal Year Ending June 30,	Principal	Interest	Total
2023	\$ 85,240	\$ 18,618	\$ 103,858
2024	86,671	16,172	102,843
2025	88,139	13,689	101,828
2026	89,645	11,168	100,813
2027	91,188	8,609	99,797
2028-2030	225,014	11,092	236,106
Total	<u>\$ 665,897</u>	<u>\$ 79,348</u>	<u>\$ 745,245</u>

TOWN OF HANOVER, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

NOTE 14 - ENCUMBRANCES

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at June 30, 2022 are as follows:

General fund:	
General government	\$ 80,409
Public safety	191,330
Highways and streets	228,961
Total encumbrances	<u>\$ 500,700</u>

NOTE 15 – GOVERNMENTAL, BUSINESS-TYPE ACTIVITIES, PROPRIETARY FUNDS, AND FIDUCIARY FUNDS NET POSITION

Governmental and business-type activities, proprietary funds, and fiduciary fund net position reported on the Statements of Net Position at June 30, 2022 include the following:

	Government-wide Financial Statements		
	Governmental Activities	Business-type Activities	Total
Net investment in capital assets:			
Net book value, all capital assets	\$ 39,313,438	\$ 20,784,839	\$ 60,098,277
Less:			
Direct placements - bonds payable	(1,970,000)	-	(1,970,000)
Direct borrowings - notes/loans payable	(694,057)	(5,558,619)	(6,252,676)
Total net investment in capital assets	<u>36,649,381</u>	<u>15,226,220</u>	<u>51,875,601</u>
Restricted net position:			
Perpetual care - nonexpendable	5,501,060	-	5,501,060
Perpetual care - expendable	103,588	-	103,588
Total restricted net position	<u>5,604,648</u>	<u>-</u>	<u>5,604,648</u>
Unrestricted	(14,526,628)	3,102,182	(11,424,446)
Total net position	<u>\$ 27,727,401</u>	<u>\$ 18,328,402</u>	<u>\$ 46,055,803</u>

	Business-type Activities			Fiduciary Funds	
	Enterprise Funds	Water	Total Enterprise Funds	Private Purpose Trust	All Custodial Funds
	Water	Reclamation			
Net investment in capital assets:					
Net book value, all capital assets	\$ 9,351,637	\$ 11,433,202	\$ 20,784,839	\$ -	\$ -
Less:					
Direct borrowings - notes/loans payable	(2,441,345)	(3,117,274)	(5,558,619)	-	-
Total net investment in capital assets	<u>6,910,292</u>	<u>8,315,928</u>	<u>15,226,220</u>	<u>-</u>	<u>-</u>
Restricted net position:					
Private purpose trust	-	-	-	35,499	-
Trust funds	-	-	-	-	2,337,483
Trescott company	-	-	-	-	188,216
Total restricted net position	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,499</u>	<u>2,525,699</u>
Unrestricted	200,672	2,901,510	3,102,182	-	-
Total net position	<u>\$ 7,110,964</u>	<u>\$ 11,217,438</u>	<u>\$ 18,328,402</u>	<u>\$ 35,499</u>	<u>\$ 2,525,699</u>

TOWN OF HANOVER, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

NOTE 16 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at June 30, 2022 include the following:

	General Fund	Fire Fund	Parking Fund	Permanent Fund	Nonmajor Funds	Total Governmental Funds
Nonspendable:						
Prepaid items	\$ 77,159	\$ -	\$ -	\$ -	\$ -	\$ 77,159
Tax deeded property	19,628	-	-	-	-	19,628
Permanent fund - principal balance	-	-	-	5,501,060	-	5,501,060
Total nonspendable fund balance	96,787	-	-	5,501,060	-	5,597,847
Restricted:						
Permanent - income balance	-	-	-	103,588	-	103,588
Committed:						
Expendable trust	1,952,460	-	-	-	-	1,952,460
Fire	-	771,915	-	-	-	771,915
Ambulance	-	-	-	-	75,835	75,835
Conservation	-	-	-	-	335,323	335,323
Lower Grafton County Prosecutorial	-	-	-	-	6,683	6,683
Recreation	-	-	-	-	62,214	62,214
Special purpose	-	-	-	-	53,236	53,236
Total committed fund balance	1,952,460	771,915	-	-	533,291	3,257,666
Assigned:						
Encumbrances	500,700	-	-	-	-	500,700
Unassigned (deficit):						
General fund	3,855,006	-	-	-	-	3,855,006
Parking Fund (deficit)	-	-	(316,755)	-	-	(316,755)
Capital projects	-	-	-	-	(89,718)	(89,718)
Total committed fund balance (deficit)	3,855,006	-	(316,755)	-	(89,718)	3,448,533
Total governmental fund balances (deficit)	\$ 6,404,953	\$ 771,915	\$ (316,755)	\$ 5,604,648	\$ 443,573	\$ 12,908,334

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TOWN OF HANOVER, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

NOTE 17 – PRIOR PERIOD ADJUSTMENTS

Net position/fund balance at July 1, 2021 was restated to give retroactive effect to the following prior period adjustments:

	Governmental Activities	Business-type Activities	Governmental Funds			Proprietary Funds		Fiduciary Funds	
			General	Permanent	Nonmajor	Water	Water Reclamation	Private Purpose Trust	All Custodial Funds
To record previously unreported note payable	\$ (108,973)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
To recognize insurance refunds as revenue that were previously deferred	622,930	-	622,930	-	-	-	-	-	-
To remove unsubstantiated prior year interfund balances in the general and blended expendable trust funds	504,206	-	504,206	-	-	-	-	-	-
To report investment in Trescott Company, which was removed in the fund financial statements	-	-	73,200	-	-	-	-	-	-
To reclassify private purpose trust funds as a fiduciary fund, which were previously reported as part of the permanent funds	(43,113)	-	-	(43,113)	-	-	-	43,113	-
To restate for pooled cash account previously reported as an expenditure/expense	51,984	-	-	-	51,984	-	-	-	-
To remove inventory balance that could not be substantiated	-	(23,799)	-	-	-	(23,799)	-	-	-
To adjust expendable trust fund balance to actual	-	568,809	-	-	-	41,131	527,678	-	-
To correct balance of bonds payable	-	(285,157)	-	-	-	(285,157)	-	-	-
To clear out prior year interfund balance resulting from incorrectly recorded cash advance that was pooled cash in the water reclamation fund	-	(542,975)	-	-	-	-	(542,975)	-	-
To record previously unreported long-term State Aid receivables	-	516,893	-	-	-	-	516,893	-	-
To correct the beginning balance of the school trust funds	-	-	-	-	-	-	-	-	(57,098)
Net position/fund balance, as previously reported	25,897,835	17,257,445	5,141,879	6,405,490	688,647	6,595,490	10,661,955	-	2,971,834
Net position/fund balance, as restated	<u>\$ 26,924,869</u>	<u>\$ 17,491,216</u>	<u>\$ 6,342,215</u>	<u>\$ 6,362,377</u>	<u>\$ 740,631</u>	<u>\$ 6,327,665</u>	<u>\$ 11,163,551</u>	<u>\$ 43,113</u>	<u>\$ 2,914,736</u>

	Proprietary Funds	
	Water	
	Water	Water Reclamation
To reclassify negative pooled cash balance as interfund payable instead of negative cash	\$ 592,476	\$ -
To reclassify cash balance of expendable trust funds as investment	(170,104)	(194,638)
To clear out prior year interfund balance resulting from incorrectly recorded cash advance that was pooled cash in the water reclamation fund	-	(542,975)
Cash, as previously reported	(422,372)	3,020,724
Cash, as restated	<u>\$ -</u>	<u>\$ 2,283,111</u>

TOWN OF HANOVER, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

NOTE 18 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2022, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability programs.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2021 to June 30, 2022 by Primex³, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and for each property loss it is based upon the Town's property schedule on file with Primex³. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2022, the Town paid \$214,173 and \$143,221 to Primex³ for Workers' Compensation and Property/Liability, respectively. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

The Town continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 19 – COVID-19

As a result of the spread of the COVID-19 Coronavirus, economic uncertainties continue. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

On March 27, 2020, the United States Federal Government established the Coronavirus Aid, Relief, and Economic Security (CARES) Act in response to the economic downfall caused by the COVID-19 pandemic. This Act requires that the payment from these funds be used only to cover expenses that are necessary expenditures incurred due to the public health emergency with respect to COVID-19. The Town spent a total of \$123,222 for the fiscal year ended June 30, 2022.

The Town was allotted a total of \$1,201,104 in federal funding from the American Rescue Plan Act (ARPA). The Town received \$600,552, or 50%, during the fiscal year ended June 30, 2022. The Town did not incur any eligible expenditures during the fiscal year; therefore, the amount is recorded as a deferred inflow of resources in the capital project fund. The revenue will be recorded at a future date when the Town incurs eligible expenditures to recognize the revenue.

The full extent of the financial impact cannot be determined as of the date of the financial statements.

NOTE 20 – CONTINGENT LIABILITIES

There are various legal claims and suits pending against the Town which arose in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

The Town participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the government's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the government anticipates such amounts, if any, will be immaterial.

NOTE 21 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through January 23, 2024, the date the June 30, 2022 financial statements were available to be issued, and the following event occurred that requires recognition or disclosure:

The Town issued a note on December 10, 2021 for \$950,000 for the purpose bridge repairs and renovations. As of June 30, 2022, the Town had drawdowns totaling \$319,674, resulting in unissued debt of \$630,326. The Town did not make any further drawdowns of this note in the subsequent period, and the remaining balance lapsed as of December 1, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT G
TOWN OF HANOVER, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of Net Pension Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2022
Unaudited

Fiscal year-end	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement date	<u>June 30, 2014</u>	<u>June 30, 2015</u>	<u>June 30, 2016</u>	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>	<u>June 30, 2021</u>
Town's proportion of the net pension liability	0.36%	0.35%	0.35%	0.37%	0.37%	0.35%	0.34%	0.35%
Town's proportionate share of the net pension liability	\$ 13,634,167	\$ 13,720,546	\$ 18,959,115	\$ 18,303,052	\$ 17,890,340	\$ 16,943,011	\$ 21,650,753	\$ 15,674,010
Town's covered payroll (as of the measurement date)	\$ 7,807,102	\$ 7,849,449	\$ 8,160,486	\$ 8,722,964	\$ 9,382,153	\$ 9,158,574	\$ 9,276,904	\$ 10,782,058
Town's proportionate share of the net pension liability as a percentage of its covered payroll	174.64%	174.80%	232.33%	209.83%	190.68%	185.00%	233.38%	145.37%
Plan fiduciary net position as a percentage of the total pension liability	66.32%	65.47%	58.30%	62.66%	64.73%	65.59%	58.72%	72.22%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.
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EXHIBIT H
TOWN OF HANOVER, NEW HAMPSHIRE
Schedule of Town Contributions - Pensions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2022
Unaudited

Fiscal year-end	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement date	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Contractually required contribution	\$ 1,163,415	\$ 1,271,788	\$ 1,362,491	\$ 1,566,018	\$ 1,531,539	\$ 1,503,744	\$ 1,624,231	\$ 1,624,816
Contributions in relation to the contractually required contributions	(1,163,415)	(1,271,788)	(1,362,491)	(1,566,018)	(1,531,539)	(1,503,744)	(1,624,231)	(1,624,816)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll (as of the fiscal year-end)	\$ 7,849,449	\$ 8,160,486	\$ 8,722,964	\$ 9,382,153	\$ 9,158,574	\$ 9,276,905	\$ 9,965,867	\$ 10,312,220
Contributions as a percentage of covered payroll	14.82%	15.58%	15.62%	16.69%	16.72%	16.21%	16.30%	15.76%

TOWN OF HANOVER, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –
PENSION LIABILITY
FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

***Schedule of the Town's Proportionate Share of Net Pension Liability and
Schedule of Town Contributions - Pensions***

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits G and H represent the actuarial determined costs associated with the Town's pension plan at June 30, 2022. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

EXHIBIT I
TOWN OF HANOVER, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2022
Unaudited

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement date	<u>June 30, 2016</u>	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>	<u>June 30, 2021</u>
Town's proportion of the net OPEB liability	0.22%	0.23%	0.35%	0.34%	0.30%	0.32%
Town's proportionate share of the net OPEB liability (asset)	\$ 1,066,994	\$ 1,063,694	\$ 1,623,251	\$ 1,474,082	\$ 1,314,724	\$ 1,262,634
Town's covered payroll (as of the measurement date)	\$ 8,160,486	\$ 8,722,964	\$ 9,382,153	\$ 9,158,574	\$ 9,276,904	\$ 10,782,058
Town's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	13.08%	12.19%	17.30%	16.10%	14.17%	11.71%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%	11.06%

The Notes to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

EXHIBIT J
TOWN OF HANOVER, NEW HAMPSHIRE
Schedule of Town Contributions - Other Postemployment Benefits
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2022
Unaudited

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement date	<u>June 30, 2016</u>	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>	<u>June 30, 2021</u>
Contractually required contribution	\$ 127,273	\$ 137,760	\$ 153,506	\$ 139,421	\$ 151,435	\$ 151,517
Contributions in relation to the contractually required contribution	<u>(127,273)</u>	<u>(137,760)</u>	<u>(153,506)</u>	<u>(139,421)</u>	<u>(151,435)</u>	<u>(151,517)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
town's covered payroll (as of the fiscal year end)	<u>\$ 8,722,964</u>	<u>\$ 9,382,153</u>	<u>\$ 9,158,574</u>	<u>\$ 9,276,905</u>	<u>\$ 9,965,867</u>	<u>\$ 10,782,058</u>
Contributions as a percentage of covered payroll	1.46%	1.47%	1.68%	1.50%	1.52%	1.41%

The Notes to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

EXHIBIT K
TOWN OF HANOVER, NEW HAMPSHIRE
Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios
Retiree Health Benefit Program
For the Fiscal Year Ended June 30, 2022
Unaudited

	June 30,				
	2018	2019	2020	2021	2022
OPEB liability, beginning of year	\$ 2,456,036	\$ 2,488,933	\$ 2,610,157	\$ 3,093,329	\$ 2,376,933
Changes for the year:					
Service cost	104,375	102,680	118,134	158,231	118,492
Interest	89,997	98,463	93,951	70,711	52,961
Assumption changes	(68,394)	230,909	359,026	(13,686)	(299,639)
Differences between actual and expected experience	-	(216,139)	-	(827,706)	-
Benefit payments	(93,081)	(94,689)	(87,939)	(103,946)	(86,938)
OPEB liability, end of year	<u>\$ 2,488,933</u>	<u>\$ 2,610,157</u>	<u>\$ 3,093,329</u>	<u>\$ 2,376,933</u>	<u>\$ 2,161,809</u>
Covered payroll	<u>\$ 9,164,583</u>	<u>\$ 9,406,722</u>	<u>\$ 10,201,817</u>	<u>\$ 10,466,524</u>	<u>\$ 10,299,771</u>
Total OPEB liability as a percentage of covered payroll	27.16%	27.75%	30.32%	22.71%	20.99%

The Notes to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

TOWN OF HANOVER, NEW HAMPSHIRE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –
OTHER POSTEMPLOYMENT BENEFIT LIABILITY
FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

***Schedule of the Town's Proportionate Share of Net Other Postemployment Benefits Liability and
Schedule of Town Contributions – Other Postemployment Benefits***

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

As required by GASB Statement No. 75, Exhibits I, J, and K represent the actuarial determined costs associated with the Town's other postemployment benefits at June 30, 2022. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Schedule of Changes in Town's Total Other Postemployment Benefits Liability and Related Ratios

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – The discount rate increased from 2.16% to 3.54% for the current period.

As required by GASB Statement No. 75, Exhibit K represents the actuarial determined costs associated with the Town's other postemployment benefits at June 30, 2022. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

COMBINING AND INDIVIDUAL FUND SCHEDULES

SCHEDULE 1
TOWN OF HANOVER, NEW HAMPSHIRE
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2022

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 10,395,659	\$ 10,861,347	\$ 465,688
Land use change	10,000	20,000	10,000
Yield	12,000	67,158	55,158
Payment in lieu of taxes	22,225	108,497	86,272
Interest and penalties on taxes	65,000	47,722	(17,278)
Total from taxes	10,504,884	11,104,724	599,840
Licenses, permits, and fees:			
Motor vehicle permit fees	1,574,000	1,571,491	(2,509)
Building permits	500,750	422,123	(78,627)
Other	250,180	181,669	(68,511)
Total from licenses, permits, and fees	2,324,930	2,175,283	(149,647)
Intergovernmental:			
State:			
Meals and rooms distribution	819,453	819,453	-
Highway block grant	276,671	221,337	(55,334)
Other	-	25,000	25,000
Total from intergovernmental	1,096,124	1,065,790	(30,334)
Charges for services:			
Income from departments	1,653,775	1,610,785	(42,990)
Miscellaneous:			
Sale of municipal property	17,000	46,910	29,910
Interest on investments	96,000	35,181	(60,819)
Other	194,976	375,311	180,335
Total from miscellaneous	307,976	457,402	149,426
Other financing sources:			
Transfers in	1,296,453	899,953	(396,500)
Total revenues and other financing sources	17,184,142	\$ 17,313,937	\$ 129,795
Unassigned fund balance used to reduce tax rate	50,000		
Amounts voted from fund balance	71,010		
Total revenues, other financing sources, and use of fund balance	\$ 17,305,152		

SCHEDULE 2
TOWN OF HANOVER, NEW HAMPSHIRE
Major General Fund

Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2022

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 360,662	\$ 474,108	\$ -	\$ (113,446)
Election and registration	-	160,403	164,462	-	(4,059)
Financial administration	-	152,967	212,951	-	(59,984)
Revaluation of property	-	188,517	204,896	11,157	(27,536)
Legal	-	70,000	164,294	-	(94,294)
Personnel administration	-	3,775,695	2,998,488	2,274	774,933
Planning and zoning	-	730,786	639,262	42,841	48,683
General government buildings	424,760	703,449	1,032,830	24,137	71,242
Cemeteries	-	15,950	15,017	-	933
Insurance, not otherwise allocated	-	79,716	62,472	-	17,244
Other	-	185,330	159,136	-	26,194
Total general government	424,760	6,423,475	6,127,916	80,409	639,910
Public safety:					
Police	-	2,151,779	1,915,648	24,500	211,631
Other	180,648	719,381	879,734	166,830	(146,535)
Total public safety	180,648	2,871,160	2,795,382	191,330	65,096
Highways and streets:					
Administration	246,803	1,331,567	1,339,032	205,294	34,044
Highways and streets	-	1,996,618	2,105,675	22,667	(131,724)
Bridges	-	15,325	17,432	1,000	(3,107)
Street lighting	-	106,533	117,546	-	(11,013)
Total highways and streets	246,803	3,450,043	3,579,685	228,961	(111,800)
Sanitation:					
Solid waste collection	-	245,755	220,072	-	25,683
Solid waste disposal	-	19,768	16,990	-	2,778
Total sanitation	-	265,523	237,062	-	28,461
Health:					
Administration	-	-	3,859	-	(3,859)
Pest control	-	3,000	2,500	-	500
Health agencies	-	319,059	319,059	-	-
Total health	-	322,059	325,418	-	(3,359)
Welfare:					
Administration and direct assistance	-	25,255	34,956	-	(9,701)
Vendor payments and other	-	91,186	91,186	-	-
Total welfare	-	116,441	126,142	-	(9,701)
Culture and recreation:					
Parks and recreation	-	1,244,805	1,238,963	-	5,842
Library	-	1,428,890	1,426,293	-	2,597
Total culture and recreation	-	2,673,695	2,665,256	-	8,439
Conservation	-	20,700	33,913	-	(13,213)

(Continued)

SCHEDULE 2 (Continued)
TOWN OF HANOVER, NEW HAMPSHIRE
Major General Fund

Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2022

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Debt service:					
Principal of long-term debt	-	175,000	175,000	-	-
Interest on long-term debt	-	4,312	4,313	-	(1)
Total debt service	-	179,312	179,313	-	(1)
Capital outlay	-	169,000	68,910	-	100,090
Other financing uses:					
Transfers out	-	813,744	717,524	-	96,220
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 852,211	\$ 17,305,152	\$ 16,856,521	\$ 500,700	\$ 800,142

SCHEDULE 3
TOWN OF HANOVER, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended June 30, 2022

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis), as restated (See Note 17)		\$ 3,092,275
Changes:		
Unassigned fund balance used to reduce 2021-22 tax rate		(50,000)
Amounts voted from fund balance		(71,010)
2021-22 Budget summary:		
Revenue surplus (Schedule 1)	\$ 129,795	
Unexpended balance of appropriations (Schedule 2)	800,142	
Budget surplus		929,937
Decrease in nonspendable fund balance		11,551
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		3,912,753
Reconciliation on Non-GAAP Budgetary Basis to GAAP Basis		
To record deferred property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis		(57,747)
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)		\$ 3,855,006

SCHEDULE 4
TOWN OF HANOVER, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2022

	Special Revenue Funds							Total
	Ambulance	Conservation	Downtown Business Service District	Lower Grafton County Prosecutorial	Recreation	Special Purpose	Capital Projects	
ASSETS								
Cash and cash equivalents	\$ 12,954	\$ -	\$ -	\$ 6,683	\$ 63,279	\$ 53,236	\$ 329,262	\$ 465,414
Investments	-	370,528	-	-	-	-	-	370,528
Accounts receivable (net)	78,923	-	-	-	-	-	-	78,923
Interfund receivable	-	2,666	-	-	-	-	319,674	322,340
Total assets	<u>\$ 91,877</u>	<u>\$ 373,194</u>	<u>\$ -</u>	<u>\$ 6,683</u>	<u>\$ 63,279</u>	<u>\$ 53,236</u>	<u>\$ 648,936</u>	<u>\$ 1,237,205</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 16,042	\$ 132	\$ -	\$ -	\$ 1,065	\$ -	\$ 14,880	\$ 32,119
Interfund payable	-	37,739	-	-	-	-	123,222	160,961
Total liabilities	<u>16,042</u>	<u>37,871</u>	<u>-</u>	<u>-</u>	<u>1,065</u>	<u>-</u>	<u>138,102</u>	<u>193,080</u>
Deferred inflows of resources:								
Unavailable revenue - Grants received in advance	-	-	-	-	-	-	600,552	600,552
Fund balances:								
Committed	75,835	335,323	-	6,683	62,214	53,236	-	533,291
Unassigned	-	-	-	-	-	-	(89,718)	(89,718)
Total fund balances	<u>75,835</u>	<u>335,323</u>	<u>-</u>	<u>6,683</u>	<u>62,214</u>	<u>53,236</u>	<u>(89,718)</u>	<u>443,573</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 91,877</u>	<u>\$ 373,194</u>	<u>\$ -</u>	<u>\$ 6,683</u>	<u>\$ 63,279</u>	<u>\$ 53,236</u>	<u>\$ 648,936</u>	<u>\$ 1,237,205</u>

See Independent Auditor's Report.

SCHEDULE 5
TOWN OF HANOVER, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2022

	Special Revenue Funds							
			Downtown Business Service District	Lower Grafton County Prosecutorial	Recreation	Special Purpose	Capital Projects	Total
Revenues:								
Intergovernmental	\$ 206,330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,290	\$ 348,620
Charges for services	439,849	-	-	144,291	-	-	-	584,140
Miscellaneous	1,023	31,051	-	-	10,443	6,156	72,076	120,749
Total revenues	647,202	31,051	-	144,291	10,443	6,156	214,366	1,053,509
Expenditures:								
Current:								
General government	-	-	-	-	-	17,064	-	17,064
Public safety	886,045	-	-	206,458	-	-	154,998	1,247,501
Culture and recreation	-	-	-	-	8,883	-	19,492	28,375
Conservation	-	9,458	29,174	-	-	-	-	38,632
Capital outlay	-	-	-	-	-	-	623,125	623,125
Total expenditures	886,045	9,458	29,174	206,458	8,883	17,064	797,615	1,954,697
Excess (deficiency) of revenues over (under) expenditures	(238,843)	21,593	(29,174)	(62,167)	1,560	(10,908)	(583,249)	(901,188)
Other financing sources (uses):								
Transfers in	319,059	18,790	29,174	-	-	-	-	367,023
Transfers out	(82,567)	-	-	-	-	-	-	(82,567)
Debt proceeds	-	-	-	-	-	-	319,674	319,674
Total other financing sources (uses)	236,492	18,790	29,174	-	-	-	319,674	604,130
Net change in fund balances	(2,351)	40,383	-	(62,167)	1,560	(10,908)	(263,575)	(297,058)
Fund balances, beginning, as restated (see Note 17)	78,186	294,940	-	68,850	60,654	64,144	173,857	740,631
Fund balances (deficit), ending	\$ 75,835	\$ 335,323	\$ -	\$ 6,683	\$ 62,214	\$ 53,236	\$ (89,718)	\$ 443,573

See Independent Auditor's Report.

SCHEDULE 6
TOWN OF HANOVER, NEW HAMPSHIRE
Custodial Funds
Combining Schedule of Fiduciary Net Position
June 30, 2022

	Custodial Funds				Total
	Taxes	Trust Funds	Trescott Company	State of NH Motor Vehicle Registrations	
ASSETS					
Cash and cash equivalents	\$ -	\$ 111,766	\$ 188,216	\$ -	\$ 299,982
Investments	-	2,225,717	-	-	2,225,717
Intergovernmental receivables	1,240	-	-	-	1,240
Total assets	1,240	2,337,483	188,216	-	2,526,939
LIABILITIES					
Intergovernmental payables:					
School	1,240	-	-	-	1,240
NET POSITION					
Restricted	\$ -	\$ 2,337,483	\$ 188,216	\$ -	\$ 2,525,699

SCHEDULE 7
TOWN OF HANOVER, NEW HAMPSHIRE
Custodial Funds
Combining Schedule of Changes in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2022

	Custodial Funds				
	Taxes	Trust Funds	Trescott Company	State of NH Motor Vehicle Permit Fees	Total
Additions:					
Investment earnings	\$ -	\$ 28,484	\$ -	\$ -	\$ 28,484
Tax collections for other governments	32,806,780	-	-	-	32,806,780
Motor vehicle permit fees collected	-	-	-	401,883	401,883
Unrealized loss on investments	-	(251,900)	-	-	(251,900)
Total additions	<u>32,806,780</u>	<u>(223,416)</u>	<u>-</u>	<u>401,883</u>	<u>32,985,247</u>
Deductions:					
Benefits paid	-	150,000	-	-	150,000
Administrative expenses	-	9,178	6,443	-	15,621
Payments of taxes to other governments	32,806,780	-	-	-	32,806,780
Payments of motor vehicle permit fees	-	-	-	401,883	401,883
Total deductions	<u>32,806,780</u>	<u>159,178</u>	<u>6,443</u>	<u>401,883</u>	<u>33,374,284</u>
Change in net position	-	(382,594)	(6,443)	-	(389,037)
Net position, beginning, as restated (see Note 17)	-	2,720,077	194,659	-	2,914,736
Net position, ending	<u>\$ -</u>	<u>\$ 2,337,483</u>	<u>\$ 188,216</u>	<u>\$ -</u>	<u>\$ 2,525,699</u>



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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INDEPENDENT AUDITOR'S COMMUNICATION OF MATERIAL WEAKNESSES

To the Members of the Selectboard
Town of Hanover
Hanover, New Hampshire

In planning and performing our audit of the basic financial statements of the Town of Hanover as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered Town of Hanover's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Hanover's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Hanover's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

Balance Sheet Reconciliations and General Ledger Maintenance

During the performance of our audit, numerous significant adjusting journal entries were required to correct balance sheet accounts that were either inaccurate or invalid due to balance sheet accounts not being regularly reconciled. Specific examples include a credit prepaid balance of \$2,923,522 (which was caused by an incorrectly recorded school payment) as well as an insurance refund account, which had a credit balance of \$907,552 (and should have been recognized as revenue). There were also significant issues with unsupported interfund balances, many of which relate to prior year balances not being cleared out.

While there may be a significant number of factors contributing to these issues, one contributing factor is the Town lacks appropriate accounting policies and procedures to outline the proper processes for periodic reconciliations. In addition, the Town experienced a significant amount of turnover within its finance office. It appears several of the departing employees were long-term employees of the Town who had accumulated a significant amount of undocumented institutional knowledge and performed most of their procedures based on historical practice. The combination of these factors contributed to the material weakness described above.

We recommend the Town begin reconciling its trial balance on a monthly basis, particularly verifying the validity of balance sheet accounts. All audit entries should be posted to the trial balance in a timely manner. In addition, the Town should also formally document the procedures required to be performed as a part of the monthly reconciliations. These procedures should also document any institutional knowledge that is essential to ensure the smooth and continued operations of the Town.

Town of Hanover
Independent Auditor's Communication of Significant Weaknesses

Management's Response:

- As noted, the turnover in the Finance Director position between August of 2021 and January of 2023 was significant, and both transitions occurred without overlap with the prior staff. The role of the Finance Director in the Town is particularly important because the tax collection, clerk transactions, and water/sewer collection system does not interface with the General Ledger and requires manual journal entries to record activity. This disconnect led to the difference in year-end property tax receivables due to deposit timing and the need for adjustment.
- In addition to the Finance Director turnover, the long-tenured Finance and Accounting Manager resigned in May of 2022. The Accounting Assistant, who reports to the Finance and Accounting Manager, had never been required to make decisions and was not trained as a back-up to the Finance and Accounting Manager. These three positions compose the entire finance department, and the overwhelming loss of legacy knowledge is reflected in the material weaknesses noted.
- To correct this weakness, we were already in the process of:
 - Establishing month-end closing process that includes submission deadlines from departments as well as reconciliation of the trial balance.
 - Documenting all balance sheet accounts that have monthly activity and requiring reconciliation each month as part of the established closing process. A month-end close checklist will be maintained to confirm all reconciliations are being completed. The month-end close will be completed within 10 business days of the last day of the month. Significant progress has been made as all bank reconciliations are now completed in this timeframe.
 - Using the NHMA Basic Internal Controls Checklist, perform self-assessment and develop policies and procedures where needed.
 - Exploring use of fourth segment in InCode to add ability to report based on NH DRA account structure without manual manipulation.
 - Training departments to do reconciliations – have worked on and are working on providing scheduled InCode reports of transactions that the accounting department has booked during the month.
 - Currently reporting to Parking, Water, Sewer, Clerk and Assessing departments.

Capital Projects Tracking and Grants Maintenance

During review of the capital project fund, the following issues were noted:

- Multiple projects are operating simultaneously in the capital projects fund. These include broadband, land purchases, trails development, Dartmouth College projects, bridge projects, and grants, among others. The Town does not maintain a separate subledger or spreadsheet to track each of the projects individually, therefore, has no way to determine the current status of individual projects, whether they are over-budget, under-budget, have funds remaining, or are in a deficit.
- The Town is running grants, most of which are wage-related, through the capital project fund. There is little to no capital-related activity in these grants. Furthermore, the Town is not properly recognizing revenues and expenditures related to these grants. Based on the nature of the grants, where the grants are reimbursement based, meaning revenues should equal expenditures. However, for the grants run through the capital project, the revenues and expenditures did not agree, resulting in additional audit time to reconcile and adjust.
- The Town posted note proceeds for its bridge repairs and renovations project in the general fund, however the expenditures related to this work were reported in the capital project fund, requiring an audit adjustment. The overall expenditures related to the bridge repairs and renovations project exceeded the general obligation note proceeds received, contributing to the ending deficit in the capital project fund. Furthermore, in the subsequent period, the Town failed to request timely drawdowns of the note issued to fund the project, and the note lapsed on December 1, 2022, resulting in the Town needing to work with the bank to obtain a new note in order to fund the remainder of the bridge repairs and renovations project.

Town of Hanover
Independent Auditor's Communication of Significant Weaknesses

We recommend the Town take the following steps to correct the issues noted above:

- A separate subledger or spreadsheet needs to be developed by the Town to track each project individually. This needs to be reconciled to the overall capital project fund to ensure it is in agreement. Each project also needs to be evaluated to ensure it remains within budget and is adequately funded.
- Grant activity should be removed from the capital project fund. If the Town wants to track grant activity separate from other funds, such as the general or fire funds, it may create and utilize a separate grants fund. Grants also need to be reconciled on a regular basis. For reimbursement-based grants, the revenues should be equal to the expenditures for each grant, so the fund should not ever report a fund balance or deficit.
- The Town needs to separately track each individual project in the capital project fund. In evaluating the status of each project, the Town needs to ensure that timely drawdowns of the note are requested to ensure the fund does not report a deficit and the note does not lapse.

Management's Response:

The noted weaknesses were caused by a combination of Finance Department turnover with no transition period as well as past practice. In particular, the lapse of the bridge repair loan, which was structured as a line of credit, demonstrates the impact of lack of documentation and transfer of knowledge.

Response:

- All activity in the Capital Project Fund is being analyzed and grouped as follows:
 - Non-capital activity – these will be moved from the Capital Project Fund to appropriate funds which may exist, or to new funds that will be established. An example of this is the movement of the ARPA funding and any expenditures activity from this fund to a unique fund to allow reconciliation. The funds will be moved to deferred revenue and reclassified to offset expenditures associated with this grant, with reconciliations each month.
 - Capital activity – the Finance and Accounting Manager is leading the implementation of the Project Accounting functionality of InCode. This includes the ability to enter a project budget. Reports can be run to track expenditures compared to that budget. Once the capital project is complete, the asset will be added to the Capital Asset account.
- Grants Maintenance
 - The grant activity will be removed from the Capital Project Fund
 - Dedicated Grant Funds will be established, one for ARPA transactions and one for each of the following Funds:
 - General Fund
 - Fire Fund
 - Water Fund
 - Sewer Fund
 - Others as needed
 - Project Accounting will be utilized within each of these Grant Funds to allow tracking and reconciliation of grant activity.
 - During this process change, departments will be required to maintain spreadsheets as additional tracking of activity.
 - Formal Grant Policy will be developed, calling on the experience the Finance and Accounting Manager gained while at the Lebanon Municipal Airport.

In addition, we noted other matters involving internal control and its operation that we have reported to management of the Town of Hanover in a separate letter.

Town of Hanover
Independent Auditor's Communication of Significant Weaknesses

The Town of Hanover's responses to the findings identified in our audit are described above and the Town's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

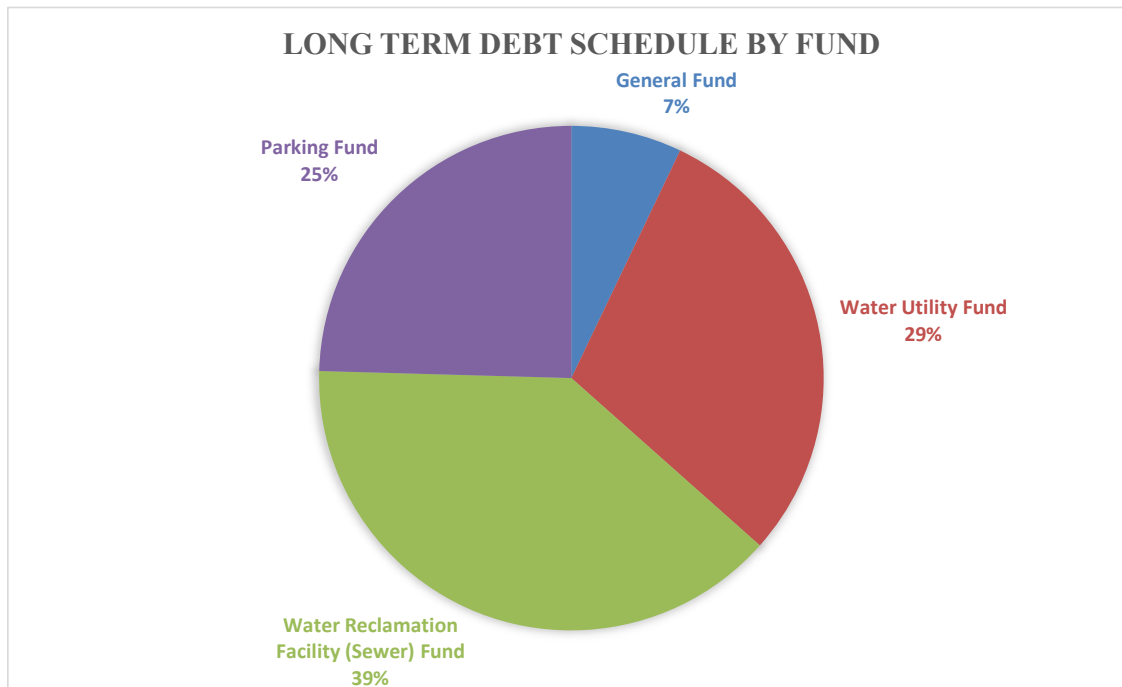
This communication is intended solely for the information and use of management, the Selectboard, Town Manager, and others within the Town of Hanover, and is not intended to be, and should not be, used by anyone other than these specified parties.

January 23, 2024
Concord, New Hampshire

Plodzik & Sanderson
Professional Association

Town of Hanover Statement of General Indebtedness FY 2022-23
Projected Balances Due - including Principal and Interest

	Matures	Balance Due @ 7/1/2022	FY2023 Debt Service Payments	FY2023 Debt Incurred or (Refinanced)	Balance Due @ 6/30/2023
General Fund					
2003 Community Center Bond	1/15/2023	79,333	(75,000)	-	4,333
2004 Dresden Note for HHS Property Option	8/15/2023	200,000	(100,000)	-	100,000
2020 Security and Video System Equipment	7/15/2022	12,737	(12,737)	-	-
2020 Trackless Sidewalk Machine	2/12/2025	99,047	(24,762)	-	74,285
2021 Caterpillar Loader	6/30/2026	88,802	(17,758)	-	71,045
2023 Bridge Bond	12/10/2041	-	-	319,674	319,674
Total General Fund		\$ 479,920	\$ (230,257)	\$ 319,674	\$ 569,337
Fire Fund					
Total Fire Fund		\$ -	\$ -	\$ -	\$ -
Water Utility Fund					
2007 Hanover Water Works SRF#1071010-04	7/1/2027	2,735,628	(375,104)	-	2,360,524
Total Water Utility Fund		\$ 2,735,628	\$ (375,104)	\$ -	\$ 2,360,524
Water Reclamation Facility (Sewer) Fund					
2008 Hanover Sewer Plant SRF#CS-330197-03	12/1/2027	1,028,366	(148,198)	-	880,169
2013 Hanover Sewer Plant SRF#CS-333197-05	8/1/2026	378,610	(64,209)	-	314,401
2013 Hanover Sewer Plant SRF#CS-330197-04	7/1/2027	2,218,756	(295,166)	-	1,923,590
Total Water Reclamation Facility Fund		\$ 3,625,732	\$ (507,573)	\$ -	\$ 3,118,159
Parking Fund					
1999 Parking Facility Bond	1/15/2029	2,202,589	(235,000)	-	1,967,589
Total Parking Fund		\$ 2,202,589	\$ (235,000)	\$ -	\$ 1,967,589
Total Outstanding Indebtedness All Funds		\$ 9,043,869	\$ (1,347,934)	\$ 319,674	\$ 8,015,609



Town of Hanover Trust Funds

	7/1/2022 Market Value Balance (per Investment Stmnt)	Fund Additions (Includes Realized Capital Gains)	Income (net of mgmt fees)	Change in Market Value	Withdrawals	6/30/2023 Market Value Balance (per Investment Stmnt)	Appropriated at TM for Disbursement from CRF Before 6/30/23 but not yet Disbursed	6/30/2023 Adjusted Balance
Common Trust Funds								
Cemeteries	\$ 206,329	\$ (5,131)	\$ 916	\$ 21,242	\$ -	\$ 223,356	\$ -	\$ 223,356
Library	\$ 2,800	\$ (300)	\$ 17	\$ 261	\$ -	\$ 2,780	\$ -	\$ 2,780
Citizens in Need	\$ 451	\$ (70)	\$ 2	\$ 40	\$ -	\$ 424	\$ -	\$ 424
Subtotal Common Trust Funds	\$ 209,581	\$ (5,501)	\$ 936	\$ 21,544	\$ -	\$ 226,559	\$ -	\$ 226,559
Capital Reserve Funds								
Ambulance Equipment	\$ 22,194	\$ 82,567	\$ 4,014	\$ -	\$ -	\$ 108,775	\$ -	\$ 108,775
Bridge Replacement and Renovation	\$ 187,685	\$ -	\$ 7,362	\$ -	\$ -	\$ 195,047	\$ -	\$ 195,047
Building Maintenance and Improvements	\$ 63,217	\$ 174,300	\$ 5,480	\$ -	\$ (95,000)	\$ 147,998	\$ (100,030)	\$ 47,968
Dispatch Center Eqpt. And Renovations	\$ 110,149	\$ 60,562	\$ 6,626	\$ -	\$ -	\$ 177,337	\$ -	\$ 177,337
Fire Department Vehicle and Equipment	\$ 301,588	\$ 326,067	\$ 23,474	\$ -	\$ (18,750)	\$ 632,379	\$ (290,051)	\$ 342,328
Highway Construction and Mtce. Eqpt.	\$ 367,029	\$ 841,887	\$ 21,632	\$ -	\$ (645,586)	\$ 584,962	\$ -	\$ 584,962
Municipal Transportation Improvement Fund	\$ 39,421	\$ 32,000	\$ 1,861	\$ -	\$ (23,600)	\$ 49,682	\$ -	\$ 49,682
Parking Vehicles and Facility Improvements	\$ 574,818	\$ 174,955	\$ 23,649	\$ -	\$ (146,000)	\$ 627,423	\$ (94,650)	\$ 532,773
Police Vehicles and Equipment	\$ 76,372	\$ 114,000	\$ 7,336	\$ -	\$ -	\$ 197,707	\$ (97,000)	\$ 100,707
Property Revaluation	\$ 1,101	\$ -	\$ 43	\$ -	\$ -	\$ 1,145	\$ -	\$ 1,145
Road Construction and Improvements	\$ 157,080	\$ 36,000	\$ 2,505	\$ -	\$ (132,060)	\$ 63,525	\$ -	\$ 63,525
Sewer Eqpt. And Facilities Improvements	\$ 740,545	\$ 780,514	\$ 44,485	\$ -	\$ (375,000)	\$ 1,190,544	\$ -	\$ 1,190,544
Water Treatment and Distrib Eqpt.	\$ 430,415	\$ 817,708	\$ 42,524	\$ -	\$ (144,160)	\$ 1,146,487	\$ (364,840)	\$ 781,647
Subtotal Capital Reserve Funds	\$ 3,071,616	\$ 3,440,560	\$ 190,991	\$ -	\$ (1,580,156)	\$ 5,123,011	\$ (946,571)	\$ 4,176,440
Restricted Purpose Funds								
Lou and Ann Bressett Memorial Endowment Fund	\$ 5,086,095	\$ (15,070)	\$ 43,007	\$ 500,161	\$ (160,000)	\$ 5,454,193	\$ -	\$ 5,454,193
Bridgman Trust Fund (*)	\$ 1,725,921	\$ (25,669)	\$ 34,416	\$ 168,435	\$ (46,273)	\$ 1,856,831	\$ -	\$ 1,856,831
Bruce Essay Prize (+)	\$ 2,835	\$ (576)	\$ 136.61	\$ 203	\$ (40)	\$ 2,559	\$ -	\$ 2,559
Dagmar's Place Fund	\$ 27,345	\$ (5,947)	\$ 1,648	\$ 1,818	\$ (477)	\$ 24,387	\$ -	\$ 24,387
Ernest B. Dana Trust	\$ 108,790	\$ (14,849)	\$ 1,863	\$ 9,550	\$ (540)	\$ 104,814	\$ -	\$ 104,814
Dartmouth '58 Clock Maintenance Fund	\$ 2,006	\$ -	\$ 79	\$ -	\$ -	\$ 2,085	\$ -	\$ 2,085
Education of Persons with Disabilities Fd.(*)	\$ 222,730	\$ -	\$ 8,736	\$ -	\$ -	\$ 231,466	\$ -	\$ 231,466
Etna Library Expendable Fund	\$ 45,526	\$ -	\$ 3,247	\$ -	\$ -	\$ 48,774	\$ -	\$ 48,774
Adelaide Hardy Trust for Etna Library	\$ 50,763	\$ (6,436)	\$ 3,378	\$ 3,776	\$ (978)	\$ 50,503	\$ -	\$ 50,503
Jeremiah Ice Hockey Fund (+)	\$ 9,988	\$ (2,391)	\$ 781	\$ 588	\$ (226)	\$ 8,740	\$ -	\$ 8,740
Land & Capital Improvements Fund	\$ 25,147	\$ -	\$ 6,177	\$ -	\$ -	\$ 31,324	\$ -	\$ 31,324
Murphy Lamp of Learning Prize Fund (+)	\$ 11,194	\$ (2,092)	\$ 390	\$ 864	\$ (113)	\$ 10,243	\$ -	\$ 10,243
Norris Dartmouth Cemetery Fund	\$ 1,129	\$ -	\$ 44	\$ -	\$ -	\$ 1,174	\$ -	\$ 1,174
Pleasant St. View and Slope Mtce. Fund	\$ 50,633	\$ (8,381)	\$ 2,502	\$ 3,809	\$ (725)	\$ 47,838	\$ -	\$ 47,838
Recreation Camp Scholarship Fund	\$ 4,968	\$ -	\$ 195	\$ -	\$ -	\$ 5,163	\$ -	\$ 5,163
Rueb Photography Prize Fund (+)	\$ 21,858	\$ (3,094)	\$ 103	\$ 1,986	\$ (30)	\$ 20,823	\$ -	\$ 20,823
Sawyer Trust Fund	\$ 22,105	\$ (3,352)	\$ 122	\$ 1,979	\$ (35)	\$ 20,819	\$ -	\$ 20,819
School Building Maintenance Fund (*)	\$ 8,691	\$ -	\$ 341	\$ -	\$ -	\$ 9,032	\$ -	\$ 9,032
Sixth Grade Tuition Fund (*)	\$ 380,149	\$ -	\$ 14,911	\$ -	\$ -	\$ 395,060	\$ -	\$ 395,060
Frank B. and Edith R. Tenney Trust	\$ 100,308	\$ (16,739)	\$ 1,834	\$ 8,444	\$ (531)	\$ 93,315	\$ -	\$ 93,315
Termination Benefits Fund	\$ 95,341	\$ -	\$ 3,740	\$ -	\$ -	\$ 99,081	\$ -	\$ 99,081
Welfare Assistance Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wicker Fdn. Cemetery Improvements Fd.	\$ 2,116	\$ -	\$ 83	\$ -	\$ -	\$ 2,199	\$ -	\$ 2,199
Subtotal Restricted Purpose Funds	\$ 8,005,638	\$ (104,595)	\$ 127,734	\$ 701,611	\$ (209,967)	\$ 8,520,421	\$ -	\$ 8,520,421
						\$ (2,539,302)		
Grand Total Trust Funds	\$ 11,286,835	\$ 3,330,464	\$ 319,661	\$ 723,155	\$ (1,790,123)	\$ 13,869,991	\$ (946,571)	\$ 12,923,421
						11,330,689.65		

note1: Totals may be off slightly due to allocation formulas and rounding.

TOWN TREASURER'S REPORT
GENERAL FUND
for Fiscal Year 2023 (July 1, 2022 - June 30, 2023)
FY23 Audit in Progress

General Fund Cash Balances at July 1, 2022	\$ 11,193,221
Plus: Receipts from all sources	207,010,639
Plus: Interest earned	414,378
Less: Authorized Disbursements	<u>(196,932,903)</u>
General Fund Cash Balances at June 30, 2023	<u><u>\$ 21,685,335</u></u>

Investment Account (CDARS) Balance at July 1, 2022	\$ 10,048
Plus: Transfers from Operating Account	-
Plus: Interest earned	30
Less: Transfers to Operating Account	<u>-</u>
Investment Account Balance at June 30, 2023	<u><u>\$ 10,078</u></u>

NH PDIP(*) General Fund Balance at July 1, 2022	\$ 748,557
Plus: Transfers In	-
Plus: Interest earned	29,370
Less: Transfers out	<u>-</u>
NH PDIP General Fund Balance at June 30, 2023	<u><u>\$ 777,927</u></u>

Respectfully Submitted,

Tamara Chapin

Town of Hanover Treasurer

(CDARS) Certificate of Deposit Account Registry Service

(*) New Hampshire Public Deposit Investment Pool

Tax Collector's Report for the Fiscal Year Ended June 30, 2023

	2022 Tax Year	2023 Tax Year
Uncollected Taxes at July 1, 2022		
Property Taxes	\$ 14,027,146.28	
Land Use Change Taxes		
Yield Taxes		
Property Tax Credit Balances		\$ (32,137.73)
Taxes Committed During Fiscal Year 2022	-	
Property Taxes	\$ 24,294,359.00	\$ 24,142,203.00
Land Use Change Taxes	\$ 45,183.00	
Yield Taxes	\$ 6,744.20	\$ 12,857.87
Overpayments (to be Refunded)	\$ 74,043.00	
Interest on Delinquent Taxes	\$ 27,015.61	
	<u>\$ 38,474,491</u>	<u>\$ 24,122,923.14</u>
Collections During Fiscal Year 2023		
Property Taxes	\$ 38,235,576.55	\$ 18,228,952.22
Land Use Change Taxes	\$ 45,183.00	
Excavation Tax		
Yield Taxes	\$ 13,371.70	\$ 6,076.19
Liens Executed (Principal Only)	\$ -	\$ -
Property Tax Abatements	\$ 127,834.00	
Current Levy for Property Deeded to Town	-	
Interest on Delinquent Taxes	\$ 27,015.61	
Uncollected Taxes at June 30, 2023		
Property Taxes		\$ 5,924,444.78
Land Use Change Taxes		
Yield Taxes		
Property Tax Credit Balances		\$ -
	<u>\$ 38,448,981</u>	<u>\$ 24,159,473</u>

Summary of Tax Lien Amounts for the Fiscal Year Ended June 30, 2023

	Prior Years	2022 Tax Year
Unredeemed Liens July 1, 2022	\$ 273,181.55	
Liens Executed in Fiscal Year 2023 (incl. interest and fees)		\$ 392,686.58
Redemptions Collected During FY2023	\$ (98,244.27)	\$ (46,165.64)
Unredeemed Liens June 30, 2023	<u>\$ 174,937</u>	<u>\$ 346,521</u>

2023 - Ten Largest Taxpayers

Trustees of Dartmouth College	\$ 7,691,693
Kendal at Hanover	\$ 1,396,041
South Street Downtown Holdings Inc.	\$ 366,339
Hypertherm Inc.	\$ 296,174
Red Barn Trust	\$ 266,063
Granite State Electric Company	\$ 263,255
Seven Lebanon Street Inc.	\$ 236,603
Bayson Hanover Properties, LLC	\$ 235,293
Bridgman Realty Trust	\$ 220,773
Salazar-Kish, Jolin	\$ 193,449
	<u>\$ 11,165,683</u>

REPORT OF THE TOWN CLERK

for Fiscal Year Ending June 30, 2023

MOTOR VEHICLE REGISTRATIONS:

7,359 Motor Vehicle Permits Issued July 1, 2022 - June 30, 2023	\$ 1,613,287
State Fees Collected Locally and Remitted to State of NH	\$ 404,000
Municipal Agent and Related Fees	\$ 45,204
Municipal Transportation Improvement Fund	\$ 34,135
Motor Vehicle Title Fees	\$ 2,446
PAYMENTS TO TREASURER	<u>\$ 2,099,072</u>

DOG LICENSES AND RELATED FEES:

752 Dog Licenses Issued July 1, 2022 - June 30, 2023	\$ 3,430
State Fees Collected Locally and Remitted to State of NH	\$ 1,564
PAYMENTS TO TREASURER	<u>\$ 4,994</u>

ALL OTHER FEES:

Water and Sewer Utility Collections	\$ 3,886,595
Burial Fees and Cemetery Lot Payments	\$ 54,900
Town Clerk Fees	\$ 6,339
State Fees Collected Locally for Vital Record Copies	\$ 13,496
Landfill Tickets and Recycling Bin Sales	\$ 6,530
Vendor Permits	\$ 5,692
Notary Fees	\$ 1,028
Trail Map Sales to benefit Conservation Commission	\$ 70
PAYMENTS TO TREASURER	<u>\$ 3,974,650</u>

TOTAL RECEIPTS COLLECTED BY TOWN CLERK'S

OFFICE REMITTED TO TREASURER	<u><u>\$ 6,078,716</u></u>
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TOWN CLERK'S OFFICE

GENERAL SERVICES

Our office is open Monday through Friday, 8:30 a.m. to 4:30 p.m. with our last transaction at 4:15 pm. We're here to help with a wide variety of services, including processing motor vehicle and boat registrations, issuing certified copies of vital records, dog licenses, vendor permits and collecting tax and utility payments, to name a few. Our staff is committed to providing helpful, efficient and friendly customer service: our citizens deserve nothing less!

The Town accepts online payments for property taxes, water and sewer bills, dog licenses and motor vehicle registration renewals through Invoice Cloud, our secure online bill payment option. There is no fee for paying bills with an electronic check from a checking or a savings account. The use of a credit or debit card will incur a convenience fee that will be added to the transaction and is not collected by the Town but flows directly to our online payment partner. You can learn more by clicking on the "Pay Online" button on the Town website.

Motor Vehicle Registration: The Town of Hanover processes all motor vehicle registrations through MAAP (the State's Municipal Agent Automation Project). Vehicle registrations are entered directly into the state's DMV system and are processed instantaneously. Hanover is a "single-payer" municipality so that our residents remit a single payment to cover both the local and State portion of their registrations.

Vehicle owners must begin the registration process for their new vehicles at the Town Clerk's office. To re-register, owners may renew their registration online, use the mail-in procedure or come into the Municipal Office with your renewal notice or previous registration. Renewals, decals, transfers and plates are available. Residents may save \$3.00 (the local municipal agent fee) if they choose to complete the final state portion of your registration at the nearest State of Motor Vehicle sub-station located in Newport.

Vital Records: The town is a part of the New Hampshire Vital Records Information Network (NHVRIN), a statewide database developed and maintained by the Secretary of State's Division of Vital Records Administration. This system allows us to produce copies of birth, marriage, divorce, and death certificates for activities occurring in any New Hampshire municipality within the following dates:

Birth: 1935 to the present (except 1949 and 1950) **Marriage:** 1965 to the present

Death: 1965 to the present

Divorce: 1979 to within 6 months of the present date.

New Hampshire vital records are considered to be private, and access to them is restricted by statute to those individuals who have a "direct and tangible interest" in the record. Certain older records are exempt from these access restrictions. Birth records older than 100 years, and deaths, marriages and divorce records older than 50 years are available to the general public.

Dog Licensing: The State of New Hampshire requires that all dogs four months and older be licensed in the Town in which they reside. Regardless of when during the year the license is initially issued, the license is valid from May 1 to the following April 30. You must provide proof of current rabies registering or renewing your dog's license.

Other Services:

- Vendor permits are available at the Town Clerk's office; information about vendor spots and the vending ordinance is available on the Town's website.
- Hanover trail maps are available for sale; these proceeds are directly added to the Conservation Fund.
- Due to a process change, we are no longer selling landfill tickets. To learn more about how to utilize the Lebanon Regional Solid Waste & Recycling Facility, visit their website: <https://lebanonnh.gov/450/Solid-Waste-Recycling>

SUPERVISORS OF THE CHECKLIST

Duties of the Supervisors: The Supervisors of the Checklist are elected and are responsible for registering the voters of Hanover and maintaining the voter checklist that is used at all elections which include the Town of Hanover, the Hanover School District, the Hanover voters in the Dresden School District, State of NH elections and Presidential elections.

Our behind-the-scenes efforts this year included: attending a State education election meeting; participation in election related webinars; consultation with the Secretary of State's office regarding new election procedures; preparing for, registering and processing new and same day election registrants and recording voter election history for the two elections held in 2023.

As mandated by the Secretary of State, continuing efforts were made to ensure the voter checklist is as up to date and accurate as practical by acting on the review of: the Hanover property transfer list (RSA 74:18); the Dartmouth College graduation list; mail with permanent address changes returned to the Town and the US Postal Service permanent change of address report from the Secretary of State (RSA 654:45); and the NH Vital Record Death report from the State (RSA 654:37).

In addition to these tasks, we held a voter registration drive to encourage residents to register to vote prior to Election Day.

Elections: In 2023 there were two elections during which the Supervisors were present as directed by New Hampshire State Law.

Hanover/Dresden School District Vote –March 7, 2023 Hanover Town Meeting -- May 9, 2023

Total Registered Voters as of March 13, 2024 = 7,922

Registered Democrats 3,910 ~ Registered Republicans 691 ~ Undeclared 3,321

VOTER REGISTRATION

Every Hanover citizen who is a resident of the Town, who is a citizen of the United States, and will be 18 years of age or older on election day may register to vote in Hanover. A resident is someone who has a domicile in Hanover on a continuing basis for a significant portion of the year. A person can have only one domicile for the purpose of voting. There is no minimum period of time you are required to have lived in the state before being allowed to register to vote. You may register as soon as you move into your new community.

Where do I register to vote/change my party affiliation/update my Hanover address?

- The Hanover Town Clerk's office accepts new registrations, and changes to existing registrations, during regular business hours (M-F 8:30 a.m. – 4:30 p.m.) at 41 South Main Street **except for 10 days prior to an election**. To register you will be required to fill out a standard voter registration form and asked for documentation of your identity, age, citizenship, and Hanover domicile. Affidavits may be executed in the absence of these documents. See Hanovernh.org for more specifics.
- You may also register to vote and update your voter registrations with the Supervisors of the Checklist who conduct special registration sessions throughout the year and are required by law to meet at a date specified by them within two weeks prior to each election. Check the Town website or contact the Town Clerk's office for date and time of such sessions. After the required session date and until the election, no new voter registrations or updates will be accepted. However, residents can always register to vote at the polling location on Election Day at all elections.

ASSESSING DEPARTMENT REPORT

NORM BERNAICHE, DIRECTOR OF ASSESSING

The Assessing Department is responsible for maintaining the Town's property assessment records and providing the property owners with a cost effective, property assessing system that is fair and equitable. Information on the assessment of property, the abatement process, exemptions and credits, printable property record cards, Power BI analytics and the Town's tax maps are available on the website at www.hanovernh.org or in person at Town Hall. **Printable property record cards are available on our website www.hanovernh.org under the GIS link and we are happy to help with navigation and questions.**

It has been 4 years since assuming the director position under the watchful eyes of concerned taxpayers, the NH Board of Tax and Land Appeals (BTLA), NH Department of Revenue Administration (DRA), and all local elected and appointed Town officials. Wow, where has the time gone. In 2021 we completed the BTLA ordered revaluation in conjunction with Vision Government Solutions. On March 1, 2022, we received a satisfactory and fully compliant rating of the Mass Appraisal Report Standards from the NH DRA and the BTLA. This was a major accomplishment for the department, and we are proud we were able to right the ship. After the 2021 abatement process, we ended up with only four appeals beyond the local level of which one has since withdrawn their case. The three other cases were all decided in the Town's favor with no reduction granted. This is a drastic improvement, and we believe it is because of our openness and communication with our property owners.

The Assessing Department is a staff of three, Sue – office clerk, Jerry – Field appraiser and me. Jerry comes to us with a background as a licensed home inspector and a local licensed real estate agent. Jerry has achieved the Assistant Assessor Certification from the State of NH at a rapid pace. Congratulations Jerry! This will allow us to complete all assessing work in-house. The ultimate plan is for me to transition to a part-time supervisory role and staff will assume my duties for a smooth transition upon my retirement in the next few years.

We are at the end of the process of collecting exemption applications for all solar installations in Town. This has turned out to be a very time-consuming task with over 250 solar systems with more being added daily. Our goal is 100% compliance. Another important addition to the assessing webpage is Power BI analytics. This is an immensely powerful tool and is developed for public use and is helpful in explaining Hanover Assessment Data. It revises statistical results on the fly as the user modifies their query.

Our Department goals for 2023 were all met which was to complete all building permits in a timely manner, address the eight abatement applications for 2023, begin the process of re-inspection and data verification cycle, file the State MS-1 report in a timely manner for an early fall tax rate, and limit the number of abatements at the local level by delivering accurate, equitable, transparent, and explainable assessments and, therefore, a top-level assessment program. We will be notifying property owners in the Current Use program that we will be visiting their property to get an accurate picture of the land enrolled and not enrolled in the program. We are presently determining the best way to collect this data in the field and using our on-line GIS system which will be enhanced in the coming months. As always, we strive to provide excellent customer service and a high-quality assessment program for the Town of Hanover

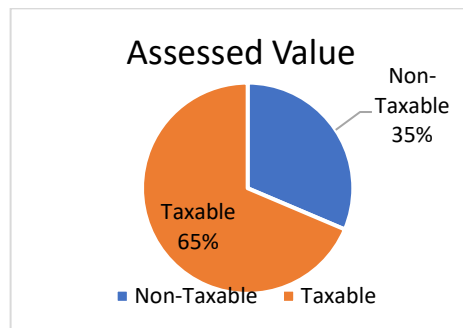
I would like to thank my staff for their commitment to this department. Also, I appreciate the support of the property owners, Selectboard, Advisory Board of Assessors, Alex Torpey and the rest of the Hanover team that makes this a great community to be part of.

TAX YEAR 2023
SUMMARY OF ASSESSMENTS
Taxable Value

Land	
Current Use	1,579,336.
Discretionary Preservation Easement	15,700.
Residential	716,400,205.
Commercial/Industrial	<u>142,872,601.</u>
Total Taxable Land	<u>\$860,867,842.</u>
Buildings	
Residential	1,289,808,100
Manufactured Housing	0.
Commercial/Industrial	561,269,146.
Discretionary Preservation	<u>34,100.</u>
Total Taxable Buildings	<u>\$1,851,111,346.</u>
Public Utilities	
Electric	<u>\$16,176,100.</u>
Total Taxable Assess Value	<u>\$2,728,155,288.</u>

Non-Taxable Value

Land	353,473,884.
Buildings	<u>1,098,109,100.</u>
Total Non-Taxable Assess Value	<u>\$1,451,582,984.</u>
Total Town Assessed Value (Taxable and Non-Taxable)	<u>\$4,179,738,272.</u>



Staff: Normand Bernaiche, Director of Assessing, Jerry Roberts, Field Appraiser, Sue Girouard, Data Technician

**TOWN OWNED PROPERTIES
AS OF DECEMBER 31, 2023**

Parcel ID	Property Location	Owner	Land Area	Total Assessment
4-3-1	63 Lyme RD	Dresden School District	22.85	17,538,500.
34-68-1	41 Lebanon ST	Hanover School District	28.26	36,263,800.
4-4-1	26 Reservoir RD	Hanover School District	35.00	21,900,400.
9-106-1	1 Algonquin TRL	Town of Hanover	.70	3,900.
33-91-1	3 Allen ST		.02	38,600.
34-40-1	1 Currier PL		.67	8,329,100.
23-52-1	16 Currier PL		.58	53,300.
2-31-1	20 Etna Highlands RD		12.50	28,000.
31-1-1	130 Etna RD		5.50	1,218,200.
31-13-1	137 Etna RD		.03	38,700.
31-3-1	150 Etna RD		.48	552,800.
5-116-1	226 Etna RD		1.90	157,900.
39-142-1	10 Freeman RD		.14	27,600.
51-23-1	33 Goose Pond RD		.23	3,800.
14-26-1	39 Goose Pond RD		96.00	76,800.
14-36-1	40 Goose Pond RD		.11	26,900.
14-34-1	42 Goose Pond RD		.10	3,300.
7-3-1	78 Goss RD		56.00	3,404.
7-2-1	80 Goss RD		125.00	8,192.
7-7-1	86 Goss RD		57.66	23,333.
7-7-2	88 Goss RD		.34	17,100.
4-18-1	39 Grasse RD		11.10	1,245,100.
1-22-1	55 Great Hollow RD		11.40	12,500.
1-11-2	0 Greensboro RD		4.99	242,200.
25-7-1	6 Greensboro RD		.28	167,500.
1-11-3	110 Greensboro RD		157.86	1,034,100.
1-10-1	111 Greensboro RD		92.00	211,800.
1-15-1	161 Greensboro RD		21.90	97,600.
27-3-1	181 Greensboro RD		7.63	642,600.
9-69-1	388 Hanover Center RD		3.00	164,100.
39-148-1	16 Haskins RD		.15	19,600.
45-7-1	27 Hemlock RD		30.00	240,000.
39-50-1	9.5 Kingsford RD		.61	35,600.
2-80-1	11 Laurel ST		3.10	9,900.
34-84-1	48 Lebanon ST		.68	5,592,300.
24-43-1	87.5 Lebanon ST		.70	50,900.
24-49-1	87.75 Lebanon ST		19.50	202,800.
24-48-1	91 Lebanon ST		.50	213,900.
25-31-1	190 Lebanon ST		2.50	134,600.
21-3-1	194 Lebanon ST		8.93	4,985,400.
20-2-1	221 Lebanon ST		21.10	1,022,600.
39-109-1	19 Low RD		.45	22,500.
46-1-1	46 Lyme RD		2.00	6,138,400.
8-2-1	81 Lyme RD		6.00	98,300.
8-4-1	85 Lyme RD		17.60	56,300.
8-39-1	103 Lyme RD		.46	116,000.
8-20-1	110 Lyme RD		2.98	181,400.
23-18-1	4 Maple ST		.64	967,800.
25-52-1	8 Martin LN		1.60	24,500.
12-112-1	2 Montview DR		.17	68,300.
6-40-1	15 Moose Mountain RD		.28	10,200.

Parcel ID	Property Location	Owner	Land Area	Total Assessment
6-44-2	41 Moose Mountain RD	Town of Hanover	66.00	105,600.
10-28-1	47 Moose Mountain RD		28.00	14,000.
10-29-1	51 Moose Mountain RD		34.00	23,800.
33-85-1	20 North Main ST		8.88	1,886,600.
6-45-1	3 Old Dana RD		.30	98,000.
6-38-1	31 Old Dana RD		36.50	216,200.
9-70-1	1 Parade Ground RD		2.40	236,900.
19-15-1	121 Pine Knoll DR		27.00	13,241,700.
9-104-1	61 Pinneo Hill RD		7.00	9,800.
12-7-1	13 Pipers LN		3.40	151,000.
39-70-1	19 Rayton RD		.71	39,300.
48-3-1	81 Reservoir RD		19.60	484,400.
44-57-1	23 Rip RD		1.30	9,400.
6-14-1	40 Ruddsboro RD		1.00	43,600.
6-51-1	79 Ruddsboro RD		97.90	488,500.
6-8-1	100 Ruddsboro RD		94.00	360,600.
34-4-1	41 South Main ST		1.26	6,033,200.
23-69-1	96 South Main ST		.31	404,000.
23-2-1	111 South Main ST		37.50	465,000.
19-33-1	114 South Main ST		5.80	476,200.
33-42-1	6 School ST		.11	412,200.
33-47-1	10 School ST		.28	243,600.
34-62-1	13 South ST		1.10	11,183,600.
19-13-1	1 Spencer RD		2.70	500,700.
16-10-1	5 Thompson RD		.30	1,300.
16-14-1	34 Thompson RD		63.70	31,900.
19-28-1	4 Thompson TER		7.53	1,490,200.
20-1-1	64 Trailhead LN		10.60	1,060,500.
14-8-1	56 Tunis RD		.70	700.
14-12-1	57 Tunis RD		16.00	9,600.
14-9-1	66 Tunis RD		613.00	306,500.
17-9-1	79 Tunis RD		25.00	1,065.
41-55-1	12 Verona AVE		.48	32,600.
34-11-2	2 West Wheelock ST		.10	325,000.
33-38-1	6 West Wheelock ST		.19	444,400.
14-35-1	83 Wolfeboro RD		.18	28,700.
14-41-1	146 Wolfeboro RD		125.00	125,000.
5-46-1	11 Woodcock LN		17.40	11,100.
47-32-1	11 Woodmore DR		.32	209,200.
0-0-4	Distribution Sys & ROW	Water Department	.00	7,256,800.
42-51-1	82 East Wheelock ST		.00	5,600.
4-15-1	110 East Wheelock ST		.00	315,200.
4-9-1	41 Grasse RD		178.80	7,551,900.
1-12-1	130 Grasse RD		.42	236,500.
9-53-1	319 Hanover Center RD		1.50	30,800.
9-52-1	331 Hanover Center RD		39.00	778,500.
24-25-1	90 Lebanon ST		.00	40,300.
24-62-2	92 Lebanon ST		4.60	1,039,000.

ADVISORY BOARD OF ASSESSORS REPORT

The Advisory Board of Assessors came into existence at Town meeting on March 10, 1931. It was *Voted*: “That an Advisory Board of three members be elected to act with the Selectmen in the assessment of real estate until such time as the Advisory Board shall be discontinued by vote in town meeting, one member of the Board to hold office for three years, one for two years, one for one year, and thereafter at every annual meeting one member shall be chosen to hold office for three years. Vacancies in said Board shall be filled by appointment by the Selectmen, such appointee shall hold office until the next annual meeting of the town.”

The first three board members elected at that town meeting were: Edgar H. Hunter, Archie B. Gile and Thomas E. Ward.

The Advisory Board of Assessors hears property tax abatements and makes recommendations to the Selectboard. The Selectboard appoints one Selectboard representative and one alternate to serve on the Advisory Board of Assessors.

Activities: The board heard eight abatement cases from tax year 2022. More importantly, the Board thoroughly reviewed Religious, Charitable and Educational Exemptions. Those recommendations were forwarded to the Selectboard for approval. Friends of Hanover Crew had been tabled by the Selectboard which ultimately approved the exemption request.

In calendar year 2023, the Advisory Board of Assessors met three times, once for current use appeals, once for abatement hearings and lastly for Property Tax Exemption Requests. Joe Roberto, whose term expires in May 2023 was re-appointed for another term.

The deadline for filing an abatement application is March 1 of each year.

Meeting Times: The Board schedules its meetings as the yearly abatement caseload demands.

Advisory Board Members: Joe Roberto (2026), Mac Gardner, Chair (2025), John Brighton, (2024)

Select Board Representative: Joanna Whitcomb, Carey Callahan (Alternate)

INFORMATIONAL TECHNOLOGIES

The Town of Hanover continues to prioritize technological advancements to enhance efficiency and connectivity across municipal services. Significant investments have been made in upgrading the town's IT infrastructure, ensuring robust and reliable connectivity. This includes the implementation of high-speed broadband, network improvements, and cybersecurity enhancements to safeguard sensitive data.

In response to the evolving cyber threat landscape, the town has implemented rigorous cybersecurity measures. Regular training sessions for staff and the deployment of advanced threat detection tools are integral components of our comprehensive cybersecurity strategy.

Efforts have been made to enhance communication and engagement with the community through digital platforms. The town's website and social media channels are regularly updated to disseminate important information, gather feedback, and foster transparency.

Looking ahead, the Town of Hanover remains committed to staying at the forefront of technological advancements. Future plans include continued investment in cybersecurity measures, and the exploration of emerging technologies to further improve municipal services.



ETNA LIBRARY

This is a library with two equally important names. Officially, the library is called the ‘Hanover Town Library.’ The library’s history began in 1801, when a collection of books traveled from home-to-home in Etna. The community at that time was called ‘Mill Village,’ because of its location along the banks of the Mink Brook, whose falls powered multiple mills.



In 1905, Hanover decided to construct the Hanover Town Library and chose Etna as the location. Because of this location, and because of its identity as a cornerstone of the community, the library is better known today as the ‘Etna Library.’

The Etna Library is still that same library from 1905: it is a vibrant part of the community and espouses the ideal that when citizens come together and pool their resources, the result is something more than any one person could ever attain. The large table and wooden chairs that stand in the center of the library are original from 1905. Those who gathered in that first year of the library’s construction sat in the exact seats at the exact table where groups like the LEGO Builder’s Club or Book Group gather today.

The Etna Library is also a very different library than it was in 1905: it offers unique collections like video games and a seed library, offers patron computers and 24/7 wi-fi access, and it adds new books and other materials to its shelves each week, everything from bestsellers to obscure literary treasures.

Organization and Structure

Many Hanover residents believe that the Etna Library is a branch of the Howe Library. While the Etna and Howe libraries do share an online catalog and offer reciprocal borrowing privileges, the two are otherwise entirely separate institutions with their own oversight, staff, budgets, and missions. The Etna Library is the town’s fully public library and is governed by three voter-elected trustees.

The Etna Library organizes an amazing group of volunteer couriers that link Hanover’s two public libraries. These couriers transport books back-and-forth between the two locations every single weekday, so that patrons can access both libraries’ collections in a way that’s most convenient for them. In 2023, the Etna Library sent over 2,000 Etna-owned books and other circulating items to the Howe Library via our couriers for patrons to pick up there.

The Etna Library accomplishes everything it does with only two staff members, both part-time (with the Library Director position to become full-time in FY25). The Etna Library is an incredibly lean organization that carefully plans how to use its limited resources in ways that best benefit the community.

Programming and Groups

There was a 61% increase in the Etna Library’s program and group attendance from 2022 to 2023. Last year, the library hosted over thirty special programs for all ages and interests. For families, the library hosted events like an outdoor magic show, a painting with blueberry ink event, a bicycle parade, and numerous events about animals and nature. Many craft projects were offered, like Valentine’s cards, Spring Flowers constructed of paper, and Halloween spider-webs. Programs for adults included a talk by best-selling author Hank Phillippi Ryan; talks on topics such as gardening, hiking, and literature; and many lectures about local, national, and international history.

One program that the library co-hosted with the Hanover Historical Society told the fascinating story of a 19th century portrait of a prominent Hanover resident that was rescued from small-town thrift shop in NY and now hangs proudly in its new home at the library. Seven of the Etna Library's 2023 programs had over 40 attendees each, with two of these having over 70 people in attendance.

Ongoing groups and programs at the library include twice-weekly Story Times, a Knitting Club, book clubs, a LEGO Builder's Club, After School Craft Club, Universal Yums, and annual summer reading programs.

Patron Visits

The Etna Library also saw a big year in terms of patrons visiting and making use of the building. There was a 53% increase in the number of patron visits from 2022 to 2023. It's believed that this large increase in patron visits was fueled by the library's new ongoing groups, a more vibrant and varied collection of circulating items, increased hours of operation, a concentrated effort of outreach and advertising, and a terrific schedule of special programs.

Collections and Circulation

There was 20% increase from 2022 to 2023 in the number of items circulated from the Etna Library, with patrons borrowing everything from the newest bestselling adult fiction to children's graphic novels. The Etna Library circulates books, audiobooks, and periodicals, but also offer many unique collections, too. Video games, board games, the Toniebox screenless audio player for kids, and Activity Backpacks all share the shelves with more traditional items.



State-Wide Statistics

Each year, the NH State Library in Concord gathers statistics from all of NH's 200-plus public libraries. Examining this data and comparing the Etna Library's small size to its large impact yields valuable insights. The State Library statistics are always a year behind, so the most recent state library data is for 2022, thus not taking into account the large increases in program attendance, patron visits, and circulation that the Etna Library saw in 2023.

Library size vs Number of patron visits: Of all NH public libraries, Etna is smaller than all but twenty of them. In library size, measured in area in square feet, the Etna Library is in the 9th percentile. Yet, the Etna library has more patron visits than many libraries larger (and sometimes much larger) than it. In total number of patron visits, the Etna Library is the 30th percentile of all NH public libraries.

Collection items vs Circulated items: The Etna Library's circulation statistics are also impressive given its small collection. This is reflected in the number of physical items in Etna's collection (15th percentile), versus the number of physical items circulated (39th percentile).

Program Attendance: The Etna Library has also long had very strong program attendance numbers when compared to other libraries throughout the state. In looking at total program attendance statistics in the most recent NH State Library, the Etna Library ranks in the 44th percentile among all NH public libraries.

Looking Ahead

The Etna Library is defined by its rich history, its beautiful rural setting, its small and cozy feel, the personalized services it offers, and by its strong ties to the community. Looking ahead to FY25, the Etna Library hopes to continue to capitalize on these elements which make it unique by offering more outdoor events in its beautiful backyard (Hayes Farm Park and the Nan & Allen King Bird Sanctuary), more programs of even greater variety, and new ongoing activities for all ages.

The Etna Library is a proud cornerstone of the Etna community, but it is also here for all of Hanover. For those who haven't been inside the Etna Library – in years, or ever before – its staff warmly welcomes you. Stop by, say hello, and see everything the Etna Library has to offer!

ETNA LIBRARY TRUSTEE REPORT

The day's visitors are often heading out of the library while we pull up to the oak table for monthly trustee meetings. Knitters might be wrapping up conversation and yarn. Fading pizza scents trail an after-school LEGO club. A toddler roams the stacks while her mother coaxes her patiently homeward.

This was a quieter year: no building project, no hiring a new director or navigating a pandemic. Yet, in a given month we saw a thousand books circulate from the library's own collection, roughly a thousand website visits, and close to as many patrons walk through the door.

This has been a time to welcome community: a year to cherish another summer reading raffle, bushels of apples and families pressing cider to chase down cinnamon donuts, and snowsuiting up to follow a wintry story walk. Jeff planted and nourished a captivating website that features details about upcoming events and delves into Etna Library's rich history. His photo essay of the first Stuffy Sleepover, with art direction from his wife Sara and their son Noah, was priceless. And we approved projects vital and unseen - a fire detection system and boosted Wi-Fi.

This year we strengthened a tremendous collaboration with the Etna Ladies Aid Society, who assisted with programming costs and donated funds for a plaque celebrating the library's status as a National Register of



Historic Places property. Trumbull Hall is Etna's nearby community room adjoining the village church up the road. A welcoming, versatile space, it can host large groups that couldn't otherwise squeeze into our jewel box library. This adjunct space has helped launch Etna's own little Chautauqua. And the momentum we feel isn't unlike the lyceum movement that enriched villages across antebellum America. The library has hosted UNH marine science docents and NH Humanities Council lecturers along with programs that draw on abundant local talent. History programs prevail and, with Etna forging its own historical society, the library will help to curate

and archive collections. As it is home to many of the region's oldest houses, it's particularly fitting that rural Hanover host historic programs and performances of old-time music.

And there is the boundless outdoors. Hayes Farm Park and King Bird Sanctuary have proved the best of neighbors. Future library programs can spill onto these town and Hanover Conservancy spaces and make use of vast woodland trails out our back door.

We like to think of Etna as a quiet outpost of sweet proportions. The original card catalog just came out of retirement to dispense our seed library - two hundred tiny packets circulated to gardeners last year. Micro pouches of spices featured in the library's spice-of-the-month offerings go home to kitchens. A mere postage stamp of a reading garden in back offers just enough room to read and relax. A miniature O-gauge train circles overhead in the timber peg rafters of the addition.

Maybe others have thought it, too, that Jeff is our own Mr. Rogers - ageless, timeless, enchanting to patrons of all ages. The trustees were impressed by Jeff's humble and capable nature when we hired him from a pool of great candidates in the fall of 2021 to replace a beloved librarian of twenty-plus years. Assistant librarian Sarah Molesworth, two per diem subs, and an eager volunteer roster complete the library crew. The three library

trustees are elected by town ballot (at times the *only* contested race) to a term of three years - typically re-upping unopposed to serve out a two-term limit.

The library has no traditional fundraising and yet warmly accepted contributions arrive, some in memory of someone who loved the library, others simply because a precious place wants protecting. In February, the Love-My-Library table offers patrons a chance to sponsor a new book for the collection. Our annual Thanksgiving pie sale is a donation doubled - first in the baking by volunteers and then in the selling.

Hanover's littlest town building hosts many activities for the youngest Hanoverians. The teens and "tweens" - long a missing link in the library's programming - are now happily joining a pizza-fueled Lego club, global snacking, and crafts. Outdoor movies will even be coming soon to a library near you! And plans are shaping for a small outdoor pavilion to connect with the beauty behind us and shelter readers and tiny story-timers. It all feels very positive. The smiles and possibilities are everywhere.



HANOVER FIRE DEPARTMENT

Mission Statement

The Hanover Fire Department is a public safety organization providing fire, rescue, and emergency medical services to our residents, visitors, and the Dartmouth College Community. The department is committed to preserving life, property, and the environment. Through education and public safety awareness programs, we strive to enhance the quality and safety of the lives of the citizens we proudly serve.



Department Staffing

The Fire Department is a combination department with twenty-three career and eight paid call members working out of two fire stations. The main station located within the Public Safety Building at 46-48 Lyme Road, houses the department's administrative staff and operates 24/7 with a four-group system. Each group is staffed with a Captain, Lieutenant, and three Firefighters/Paramedics/AEMTs. The Etna Station is staffed with paid on-call personnel and is located in the Village of Etna at 150 Etna Road.

The Fire Department has been fortunate to maintain a fully staffed workforce. However, Fire Chief Martin McMillan announced his retirement after having served the department since 2014. Chief McMillan served as Deputy Fire Chief in the City of Rochester, and a volunteer Fire Chief and EMS Officer in the rural Finger Lakes town of Naples, New York. His commitment to the fire service and this department were evident with his hands-on approach to make this department what it is today.

Year In Review

The department continues to improve on the services that we provide to make us more efficient in how we operate. One of the ways we have done this in the past year is by purchasing a program that manages staff schedules and hires overtime. Previously this was accomplished by using paper or spreadsheets. The new program has made this process quicker and more accurate. We are continuing to look at other technologies that we can utilize to make us more efficient. As with many industries, the fire service is starting to see fewer people apply for fire service jobs who have less qualifications or experience. New

hired members are not able to operate on shift until they have certain qualifications which is a concern as we attempt to get new members trained while on shift to alleviate the need to generate a large amount of overtime. We are working on some new programs that should help with this and hope to have them up and running within the next year.



	<u>Total Calls for Service</u>		
	<u>2021</u>	<u>2022</u>	<u>2023</u>
Fire/ Explosion	31	32	36
(building fires, brush fires, dumpster fires)			
Overpressure Rupture	0	1	0
(overpressure rupture, gas, steam, chemical)			
Rescue Call	976	1220	1234
(medical call, rescues, motor vehicle accidents)			
Hazardous Condition	48	71	47
(gas/ propane leak, CO problem, chemical leak)			
Service Call	129	213	206
(assist of agency, water problem, lock out)			
Good Intent Call	162	180	190
(smoke scare, dispatched and cancelled enroute)			
False Call	383	434	503
(fire alarm, CO alarm, sprinkler problem)			
Severe Weather	1	5	2
(flooding, snow, wind)			
Special Type/ Complaint	2	6	7
<u>Total</u>	1732	2163	2225

Emergency Medical Services by Town

	<u>FY' 20-21</u>	<u>FY' 21-22</u>	<u>FY' 22-23</u>
Hanover	598	770	798
Lyme	109	101	102
Norwich	144	144	204
Mutual Aid	49	49	61
<u>Total</u>	900	1068	1165

Fire Department Administration:

Fire Chief, Open Position, Acting Chief / Deputy Chief Michael Gilbert, Administrative Assistant, Open Position

A SHIFT - TRAINING

Captain/AEMT Joshua Merriam, Lieutenant/Paramedic Jeremy LaBombard, Firefighter/Paramedic Robert Mousley, Firefighter/AEMT Christopher Sweitzer, Firefighter/AEMT Kevin LaHaye

During 2023 Hanover Fire Department personnel logged over 2,200 hours of training. Our staff remain committed to providing high quality emergency services and recognize that training is a critical component to achieving this goal.

Your fire department personnel are trained across many disciplines, providing fire suppression, technical rescue, and hazardous materials mitigation. They are also healthcare clinicians, providing emergency medical care. Due to their wide range of responsibilities, training topics continue to expand. In 2023 personnel attended live-fire training at the New Hampshire Fire Academy, and became certified as Swiftwater Rescue Technicians, Boat Operators, SCUBA Divers, Fire Inspectors, and Fire Officers. Courses in Incident Command and Leadership were attended through the National Fire Academy. Department personnel trained alongside their mutual aid partners in Lebanon and Hartford on Trench, Confined Space, and Structural Collapse Rescue. They also conducted training with the Division of EMS at Dartmouth Health, maintaining their emergency medical skills and learning to employ new techniques and protocols. Medical courses in critical care, ultrasound, and basic life support for obstetrics were also attended.

We would like to thank the community and administration for their continued support for training. We would also like to recognize the members of the Hanover Fire Department for their continued commitment to training and professional development.

B SHIFT - MAINTENANCE

Captain/AEMT Scott Letson, Lieutenant/Paramedic Jeremiah Linehan, Firefighter/Paramedic Leif Jopek, Firefighter/AEMT Richard Kahan, Firefighter/AEMT Brandon Adams

B shift finished building the water rescue trailer this past spring, we are excited to have this specialized equipment and trailer housed at our station. The water rescue trailer has been activated several times since

commissioned in April. The equipment, training and specialized rescue boats were instrumental in effecting successful rescues this past year.

This past September, B shift was recognized at the state level by the NH Fire & Emergency Services Committee of Merit for rescuing a victim involved in a motor vehicle accident during a snowstorm in January. The vehicle ended up driving off the road and landing in the Connecticut River where it floated downstream before getting hung up on rocks. The victim was rescued from the top of the car using a rescue boat and rope system, the victim was transported to the hospital where he made a full recovery. Members of B shift were awarded a Fire Service Unit Citation in Concord, NH for their life saving acts.

FF Brandon Adams and FF Richard Kahan both enrolled in and completed Fire officer 1 this past fall. This is a 40-hour class and prerequisite for firefighters aspiring to move up in the ranks. FF Richard Kahan also completed his Swiftwater level 1 course this past spring. FF Leif Jopek has been busy at home raising twin babies. Lt. Linehan recently took an arborist rescue class that teaches you how to safely effect a rescue if someone is stuck or caught in a tree. He also continues to improve our dive rescue equipment. Capt. Letson finished up the new fire engine build, which we expect to see built and finished in late 2025. He also is working on a proposal to refurbish our Engine 4.

C SHIFT - COMMUNICATION/BUILDING MAINTENANCE

Captain/AEMT John Emerson, Lieutenant/Paramedic Robert Diehm, Firefighter/Paramedic Ebben Whitehair, Firefighter/AEMT Shawn Harlow, Firefighter/AEMT Dana Hartley

It has been a busy year for the C-Shift! Lt Emerson was promoted to Captain, and Lt Diehm moved over from D Shift to take on technology-based projects and leads our daily training. FF Whitehair put in many hours getting our Station Alerting System on-line, which included working with dispatch to add automation to their consoles. This upgrade wouldn't have been possible without a contribution from the Byrne Foundation – many thanks to them! The new alerting system is a safer, healthier way for our firefighters to be alerted for those middle-of-the-night calls, replacing the old system of loud, clanging bells. FF Harlow completed his probationary period and obtained Technician-level certification in Swiftwater Rescue. FF Hartley became a member of the Hanover Fire Department in August, and in addition to learning everything needed to be a Hanover firefighter, he is working toward completing his Advanced EMT certification, as well. The station had both upstairs bathrooms remodeled and a dedicated laundry room was added. Several aging house appliances required replacement, as well as the station air compressor. C-Shift was able to obtain a grant which helped us acquire 12 new Swiftwater Rescue PPE kits which will enhance our rescue and training capabilities. C-Shift also continued to outfit our members with Structural Fire Fighting gear and duty uniforms for every-day wear.

D SHIFT - EMERGENCY MEDICAL SYSTEMS

Captain/AEMT Joshua Lounsbury, Lieutenant/Paramedic Blair Weathers, Firefighter/AEMT Jon Wilkinson, Firefighter/Paramedic Christopher Mielewski Firefighter/AEMT Helder Ferreira

During the last year Paramedic Weathers was promoted to Lieutenant of the EMS shift with 12 years of service to the Town of Hanover. Lt Weathers oversees continuing quality improvement of EMS for the department working closely with our DHMC medical directors. In addition, Lt Weathers provides all shift level trainings to D shift. We welcomed two new members to the shift, Paramedic FF Mielewski who came to Hanover after multiple years of service serving the City of South Burlington and FF Ferreira an experienced FF with many years of previous service most recently in Brattleboro Vermont. FF Mielewski joined the Hanover Fire Department dive team obtaining ERDI level two public safety diver certification. FF Ferreira obtained his Advanced EMT as well as many other technical level fire-based trainings. FF Ferreira also serves on the Vermont Task Force USAR team responding to multiple large scale flooding events across Vermont. Senior FF Wilkinson continues to procure all the departments EMS supply inventory. Hanover Fire Department had 3 Paramedics, Lt Labombard, FF Jopek, and FF

Mielewski complete the Critical Care Paramedic course. D shift continues to provide Take 10 hands only CPR and AED trainings across the town to local businesses, town departments and more. Reach out to the department if you have any interest in scheduling this CPR training.

Hanover & Etna Station Call Members

Lieutenant John Hochreiter, Glenn Elder, Patrick Elder, Cristina Hammond, Craig McKinney, Kenneth Pelton, Elijah Snelling, Thomas Trimarco, Jay Whitehair



Respectfully Submitted,

Michael W. Gilbert

Michael W. Gilbert
Acting Fire Chief/Deputy Chief



Mission Statement: Howe Library brings together people, resources, and information to engage our minds and to strengthen connections to our community and the world.

The Howe Library was established in 1900 through a gift from Emily Howe to The Howe Library Corporation. Since then, the library has grown to be a vital and highly used resource of the community. The Howe Library serves a population of over 11,000 Hanover residents, as well as Upper Valley patrons who pay for non-resident memberships.



Engaging the Community-Programs, Services, and Collections:



Howe Library Staff

- The Howe library is composed of 28 staff members
- 16 part-time & 12 full-time staff
- Open 7 days a week for a total of 57 public service hours



The Howe library plays an essential role in serving the community, and its unique structure, combining support from both the town and The Howe Library Corporation, showcases a collaborative effort to enhance library services.

- **Service Area:** The Howe Library primarily serves the Town of Hanover and Etna residents, as well as the broader Upper Valley community.
- **Library Corporation Structure:** The Howe Library Corporation consists of over 300 nominated community members and is governed by a Board of Trustees with 12 elected members. This structure highlights community involvement in supporting the library's initiatives.
- **Financial Support:** The library's financial support comes from both the Town of Hanover and The Howe Library Corporation. The town funds staffing and building maintenance, while the Corporation, as a 501(c)(3) nonprofit, works in partnership with the town to support and fund all programs, collections, and special initiatives.

YEAR IN REVIEW FY 23

The Howe Library had a productive year in 2023! Here's a comprehensive overview of the library's activities and community engagement.

- Items circulated: 179,241
- Library Membership: 6,467
- Number of programs offered: 450
- Program attendees: Over 7,400
- Database searches: 79,719
- Website views: 20,000
- WiFi sessions: 31,000
- Meeting room bookings: 1,800



Expansion of Teen Programming and Collection:

- ✓ The Howe plans to collaborate closely with teens, schools and community organizations to identify interests and create more engaging programming, and regularly assess and update our teen collection to include diverse and appealing materials to a wide range of interests.

Expansion of the Summer Reading Program:

- ✓ The Howe aims to expand the reach of the Summer Reading Program in effort to align with the library's commitment to providing a well-rounded and accessible program that encourages participation from individuals of all backgrounds and ages. Regular assessments and adjustments based on participant feedback will further contribute to the success and continuous improvement of the Summer Reading Program at The Howe.

Offering More Zoom Room Programming and Community Training:

- ✓ The Howe intends to expand zoom room offerings with the installation of a second zoom room to facilitate more community and town accessibility that will encourage and facilitate community engagement.

Completing the Library Strategic Plan:

- ✓ The Howe aims to complete its strategic plan that will outline our mission, vision, and goals. Ensure the strategic plan is adaptable to changing community needs and technological advancements. The Howe will develop a timeline for implementing key initiatives and regularly assess progress reinforcing its role as a dynamic and responsive community hub meeting diverse needs and interests of its community.

UPCOMING GOALS



The Mission of the Howe Library Corporation is to enhance the library facilities and collections beyond what can be expected from tax revenues from the Town of Hanover consistent with the intent of the donors and in ways which will encourage other gifts.

THE HOWE LIBRARY CORPORATION FY 2023 Board of Trustees

Nancy Carter	Irasema Saucedo
Stan Colla	Barbara Spaid
Keri Craft	Janice Starkey
Carolyn Dever	Tracy Walsh
Jeffrey Harris	Debra Williamson
Laura Larrick	
Jennifer Rickards	

HOWE CORPORATION FUNDED PROGRAMS & RESOURCES

This year the library offered a diverse range of literacy programs for people of all ages and interests. This variety contributed to the high attendance and engagement levels. Here's a breakdown of the different types of programs we library provided:

- **Author Talks:** These events provide an opportunity for the community to engage with authors, learn about their writing process, and ask questions about their work.
- **Writing Workshops:** Workshops are valuable for aspiring writers, offering them a chance to enhance their skills, receive feedback, and connect with other writers.
- **Check This Out!** The partnership between The Howe Library, host Rachel Barenbaum, and New Hampshire Public Radio for the creation of a collaborative effort to celebrate literature and support diverse authors while offering valuable content to the community.
- **Lecture Series:** Lectures cover a broad range of topics and involve guest speakers, experts, and community leaders sharing their knowledge and insights.
- **Storytimes:** These are typically geared towards younger audiences, fostering a love for reading through interactive storytelling sessions.
- **Summer Reading Program:** Summer reading programs often encourage family involvement by designing all-ages programs for family enjoyment, emphasizing the joy of reading together.
- **World Music Performances:** Introducing different cultures through music can be a unique and enriching experience for library-goers.
- **Chess Programs:** Catering to those interested in strategy and critical thinking, chess programs can be both educational and enjoyable.
- **STEAM & Tech Programs:** Incorporating Science, Technology support, Arts, and Mathematics (STEAM) into programs is an excellent way to promote learning in these essential areas.



Collections:

- Spanish and Chinese language materials for adults and children.
- Streaming videos, DVDs, books on CD, music CDs, and the digital services Hoopla and Kanopy.
- Overdrive, which provides Howe cardholders with the ability to download eBooks and audiobooks anytime, anywhere, for free.
- Packets of books for book discussion groups.
- Educational Lego sets designed to support coding and robotics.
- Museum Passes for free or reduced admission to 11 New England museums.
- Access to online databases such as Ancestry.com, Consumer Reports, and the New York Times.
- And many more...



Operations

The Howe Corporation's finances were on solid footing in fiscal year 2023 thanks to the generosity of the community and the Town of Hanover. Overall, our cash flow was sufficient to meet operating expenses and fund growth. The Howe Library traditionally relies on three funding sources: the Town of Hanover, the Howe Library Corporation operating cash flow and our investment portfolio. Our operating cash flow is comprised exclusively of contributions from individual donors and Community Sponsors. Pursuant to a Memorandum of Understanding, the Town primarily funds staffing and basic infrastructure and the Corporation funds all library programs, collections, building enhancements and new initiatives. For fiscal year 2023, the Town funded \$1,245,188 of overall operations, while the Corporation withdrew \$75,000 from our investments.



Expenses

Expenses totaled \$254,000, and all expense categories posted lower spending than anticipated with the exception of technology costs. The new website drove higher than forecasted technology spending, but that should moderate and return to more normal levels. Expenses related to collections and programming comprised 65% of total operating expenses.

Revenues

Donations, historically our largest and most essential source of revenue, totaled approximately \$160,000, coming in above budget. Our new Development Coordinator, Peggy Bellerive, and a more focused and active Development Committee were responsible for unrestricted gifts exceeding expectations. In particular, we received a very generous gift to our Restricted Investment account from Pamela L. Doenges, a longtime Howe patron. Our Community Sponsorships, which are financial support from local businesses, represented approximately 18% of our contributions, and came in better than expected. Overall, total revenues reached \$355,000.

Finance Committee

The Finance Committee has the fiduciary obligation to manage our investment portfolio in the best interest of the Howe Library Corporation. During fiscal year 2023, the committee reviewed our Investment Policy Statement (IPS) and instituted very minor changes that will better control portfolio risks in the long-term. Our investments were managed in compliance with our IPS.



Endowment

As stated earlier, we withdrew \$75,000 from our investment portfolio over the past year or roughly 1.5% of the average value of the investment portfolio. The investment portfolio drawdowns were critical funds needed to offset an operating cash flow shortfall. The 1.5% drawdown was well within the 3% spending policy of the investment funds.

The financial markets rebounded in the fiscal year 2023, enabling our investment portfolio to largely recover most of the prior year's losses. The investment portfolio's improved performance demonstrates the benefit of keeping our eye on the long-term and not overreacting to the short-term fluctuations that characterize investing. Our IPS mandates broad diversification within and across asset classes, and this positioning should enable us to capture market returns and control risks over time. Our investment discipline resulted in performance stronger than the broader market and our benchmark.

As of June 30th, the Endowment was valued at approximately \$5.4 million, an increase of approximately 10% for the year. Investments play a critical role in supporting the operating activities of the Howe. We're grateful for the

unwavering support from the Upper Valley community. As stewards of this public generosity, we manage our investments for the benefit of our community today and tomorrow. Thank you.

Donors & Community Sponsors



We can't thank our wonderful and dedicated champions of the Howe Library enough. Your donations and financial support breathe life and energy into our library, and we are grateful for the continued and steady efforts of this community. Donations to The Corporation fund 100% of our print & electronic collections and programming. We appreciate your support of this treasured community resource.

HUMAN RESOURCES

Our Mission

The Human Resources Department promotes the morale and well-being of Town employees, ensures fair and equitable employment practices, and fosters collaborative work environments that inspire excellence in public service.

We partner with all Town departments to recruit a highly talented and diverse workforce, conduct sound employee and labor relations, and help coordinate education and training sessions that help employees maintain the knowledge base and skills required to perform at the highest level. The Human Resources Department also oversees employee compensation and benefits and workplace health and safety programs, and we advise on and make recommendations with respect to the Town's employment policies and practices.

Recruiting

The Town of Hanover received and processed over 500 applications during calendar year 2023 for over 25 employment opportunities (including full-time, part-time, seasonal, and on call jobs).

Labor Relations

The Town has three collective bargaining units. Public Works employees are represented the American Federation of State, County, and Municipal Employees (AFSCME) Local 1348. (This unit also includes grounds maintenance employees transferred from Public Works to Parks and Recreation in 2018 as part of a divisional reorganization). Police employees are represented by AFSCME Local 3657 and Fire employees by the International Association of Fire Fighters (IAFF) Local 1388.

This year, we reached agreement with all three unions on new labor contracts for two and three-year periods beginning July 1, 2024 and ending June 30, 2027, subject to voter approval. The contracts provide for a 2.5% cost-of-living adjustment to wages on July 1, 2024. The same wage adjustment will apply to non-union staff.

Premiums for the Town's health insurance plans will increase by 13.1%, effective July 1, 2024. The Town is authorized to re-open and re-negotiate the new collective bargaining agreements in their entirety if insurance premiums are projected to exceed 10% on July 1, 2025.

Health and Wellness Programs

The Town is committed to the health and wellness of its workforce and helping employees attain their personal health and fitness goals. The Human Resources Department has restructured the previous Human Resources Coordinator position, to add additional focus on

employee's wellness initiatives. This position will continue to function as the benefits administrator for staff and will work in collaboration with the Human Resources Director to provide front-line HR support to staff while also prioritizing employee collaboration, supporting positive morale in the work place and promoting the well-being of our staff.

Employee Benefits

The Town continues to offer a competitive flexible benefits package that helps us attract and retain top talent from within our region and across the country. In addition to health insurance, we offer short and long term disability, life, and dental coverage; medical and dependent care reimbursement accounts; and voluntary (employee paid) supplemental insurances. Our full-time employees participate in the New Hampshire Retirement System as required by law, and all benefits-eligible staff are encouraged to enroll in a supplemental (IRC 457) retirement plan funded exclusively by their own pre-tax contributions.

Staff: Katie Williams, HR Director

Community Nurse Report

As your community nurse, I work part time to address the health concerns and needs of any Hanover resident, free of charge. As you can see from the encounter pie chart below, 80% of my time is spent visiting clients in their homes. The majority are seniors over 80, but I am available to any age group and their families. I offer help in a variety of ways, including facilitating communication and clarifying information to/from medical providers and health agencies, monitoring medication compliance and health status, contacting social services when needed, teaching about how to manage health conditions, communicating with relatives who live out of town, and providing in person contact and socialization to combat isolation. I also collaborate with my fellow town employees in this effort: the Hanover Fire Department, the Hanover Police Department, and Jen Gantrish, Hanover's Welfare Coordinator and Elder Advocate.

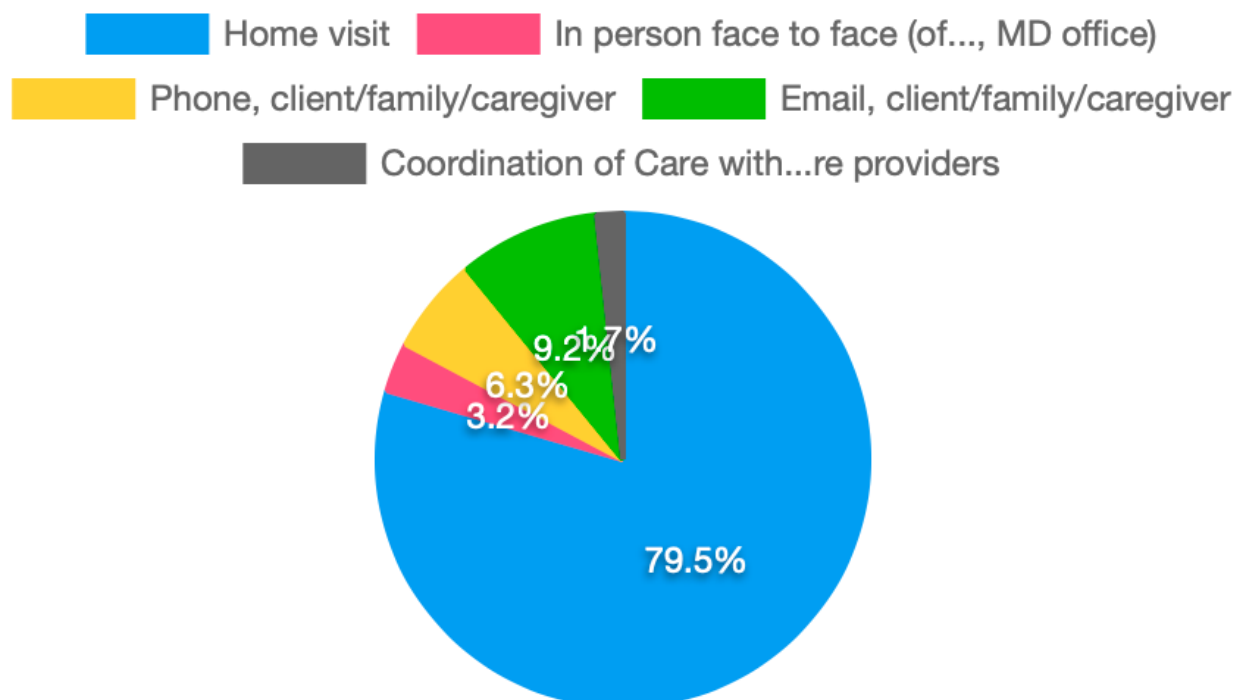
The services I provide differ from direct ("hands on") home nursing care typically provided through visiting nurse or home health care agencies. I can visit individuals for as long as there is a reason for me to be involved. There is no fixed number of visits or time limit per visit. This model of nursing, among other things, helps allow seniors to continue living in their own homes safely and independently for longer than they would otherwise, while also relieving the anxiety of family members. In addition to in person visits, I also am available to answer questions or address concerns by phone, especially with out of town family members.

Last year in May, voters at Town Meeting approved the budget which included an increase in the number of hours for community nursing from 15 to 20. Hiring a second RN started in the summer and has been a long process. Interviews are taking place this Spring and I hope to report that I have a new colleague at this years Town Meeting. We will be sharing the job as equals and because this program is now in its 7th year, we will be re-evaluating and reassessing our focus and goals. Public health needs and services in Hanover change so it is important to stay current.

I continue to find it gratifying to help Hanover residents in the many ways that affect their wellbeing. I can accept referrals from anyone, and the majority come from word of mouth. I look forward to getting calls from any person who could benefit from a community nurse.

Thank you. Doris Yates RN 603 727 2832 doris.yates@hanoverhn.org

Encounters



Annual 2023 data from source Red Cap Community Nurse Connection

Community Nurse Advisory Committee Report

Thanks to these Town of Hanover employees and volunteers for supporting, advising, and caring for the community.

Chair Bridget Mudge

Members: Community Representatives:

William Boyle *MD, Marilyn Denk RN, Kathy Barth RN, Pat Glowa MD, Jodi Austin Resident, Bridget Mudge RN, Wendy Murphy RN

Town of Hanover: Katie Williams Town of Hanover, Matt Ufford Police, Michael Gilbert Fire, Jen Gantrish Elder Advocate, * Doris Yates RN Town Nurse

Founding members *Ann Bradley, Joyce Hinsley, Stuart Pompian, Betsy McClain, Michael Hinsley, David Stewart

Comments from clients receiving care from Doris Yates.

I met Doris in March 2018 when she first became the Hanover Community Nurse. Without family, and one with complex medical issues, I realized it was up to me to be my own advocate and to build a support system that would enable me to live independently in my aging years. Reaching out to Doris was a decision worth its weight in gold. She has been instrumental in helping me set realistic goals that enable me to have a better quality of life despite chronic health issues and has allowed me to continue to be an active part of the community which is important to me. with sincere gratitude.

Doris is passionate about the care and wellbeing of those she visits. She is a great listener, communicates with sensitivity and if she doesn't have the answer to my question, I know she will find them.

I receive help with my back which helps me from not having to take more pain medicine having a nurse visit is life changing for me.

My community nurse contributes to the health and wellbeing of the community. She offers comfort, care, valuable information, guidance, and compassion to everyone she visits.

Helping but not overwhelming me. She explains things in English, so I can understand.

Community nurse essential to our aging at home. She provided necessary help for finding care givers and well as helpers. She contacts relatives.

The community nurse program is an amazing resource for a community, especially in these time of challenges for our health care system. It is really a lifeline.

PARKS AND RECREATION DEPARTMENT



INTRO

We at Hanover Parks & Recreation, “HPR”, are pleased to present our annual report. Staffing of both our full time and seasonal positions continues to be a struggle but we have seen some improvement over the pandemic years. For the majority of the year, we had at least one full time position vacancy while on the seasonal front we still saw lower than average numbers for the after-school program and grounds positions. Summer Camp had good seasonal staff numbers and we were able to open summer camp back up to all K-5 grade levels.



Working collaboratively with Dresden Baseball we renovated the baseball diamond at Sachem Field. Though the Town did pitch in for some of the cost the lions share of the renovation was covered by a very successful campaign for donations by Dresden Baseball. The renovations included turning the skinned infield into a traditional baseball diamond with a pitcher’s mound and infield grass. The top portion of the infield dirt was removed and replaced with a proper athletic infield mix of clay sand and aggregate. Clay bricks were also added under the infield mix on the pitcher’s mound and batters’ box to provide a more durable surface.

In a joint effort of HPR, Friends of the AT, Bill Young, and the High School Art Club a new mural was commissioned for the RWB sidewalk, which is a section of the official Appalachian Trail. Two students, Lauren Hall & Claire Kull, with the guidance of Art Teacher Sarah Glass, designed and painted the 90’ mural, which focuses on the iconic nature of the three northern New England states the trail runs through. Hikers are greeted by VT cows & maple syrup as they enter the mural, progress through NH as they pass the Lorax and Baker Library towards the final leg of ME culminating in the Mount Katahdin summit sign.



RWB Community Center Enrichment & Recreation Programs:

The RWB Community Center had a wonderful fun filled 2023 bringing back many pre COVID programs such as Chess instruction with women’s Grandmaster Prathiba Lance, the Dartmouth Swim Clinic, and our Wednesday afternoon Bridge game. While continuing to offer a robust catalog of Fitness programs and Enrichment programming for adults and seniors, such as Building Better Bones, Balance, Zumba, Sourdough making class, and Women’s Bike skills Clinic. The community continues to come out and enjoy our Toddler Bounce house and soft furniture program on Mondays and our Arbor Day themed tree ID walk at Pine Knolls Cemetery.

The RWB Community Center was also a hot spot for birthday parties in the community and other town wide events with surpassing pre-Pandemic numbers with a total of 2,725 individual bookings at the RWB, providing a space for the community to gather and socialize with each other in a safe and fun filled



environment. Our Long-term renters Blue Wave Taekwondo and Gina Capossela's Belly Dancing School continue to rent from us year around. This year we also partnered with the Hanover Improvement society at Storrs Pond to provide an Instructional Canoe Class to great success.

The RWB continues its strong history of partnerships in the community working with the HACTC throughout the school year to provide Seniors an affordable Grab and Go meal with the option to come in the Community Center to join in and have some coffee and socialize. This opportunity allows the kids at the HACTC to show case their skills while providing a valuable service that is dearly loved in the senior community. During Summer Vacation the Hanover Lions Club graciously steps in to provide the meals for the seniors.

Athletic Programs:

Hanover Parks and Recreation offers three seasons of sports opportunities for athletes that are in grades kindergarten through eighth grade. As we move farther away from the pandemic and begin to get back to our normal athletics seasons, we have seen an overall increase in participation numbers over the previous year.

Fall sports continue to be our highest participation season, as we offer K-8th grade soccer, field hockey, and flag football, and 6th – 8th grade cross country.

During the winter, basketball is offered by our department for athletes that are in K-8th grade. Without Covid-19 restrictions allowing for a normal basketball season our participation numbers have now returned to pre-pandemic levels.

As for our spring sports season, we once again offered 3rd – 8th grade softball, 6th – 8th grade track and field, K-8th grade girls' and boys' lacrosse, and K-3rd coed baseball. This was also our first year welcoming back the 7th and 8th grade boys' and girls' lacrosse programs to our department.

As always, all our youth sports programs are coached by either volunteer parents or volunteer community members, without their help our young athletes would not have successful programs in which to compete. Thank you to all our volunteer coaches who have helped us with our athletics programs.

OST Programs:

The Out of School Time "OST" Programs include the afterschool program, KAST, Minicamps (February, April, Quest & Outdoor Adventurers), and our traditional 6-week summer camp (PLAY, Circle H, Dragonfly & Tween).

Kids After School Time "KAST" is for children in grades K-5 and ran out of the Ray Elementary School from Sept through June and the Richmond Middle School from March through June due to a postponement of grades 3-5 as a result of a critical staffing shortage. Activities included active play, arts & crafts, STEM projects, seasonal clubs, special events and special outdoor programming (programming



run by KAST staff as well as programming coordinated with the Hanover Conservancy), plus much more. The OST program staff do their best to meet the needs of working parents by partnering with Ford Sayre Ski Program and the Ray School for school sponsored programs and events so that kids can participate in other programs that they may not otherwise have the opportunity to attend.



The 2 summer minicamps (Quest & Outdoor) were run at Tenney Park and were both full with 60 participants each. The 2 school year minicamps February and April were run out of the RWB Community Center. February Minicamp had 26 participants in grades K-4 open to only KAST participants. April Minicamp is open for public registration (60 participants).



Our traditional 6-week summer camp (PLAY, Circle H, Dragonfly & Tween) was run out of the Richmond Middle School as we are now starting an every other year rotation between the Ray & RMS schools each summer. We had 135 participants per week in grades K-7. We were able to bring back swim lessons at Storrs Pond and field trips! We continued our weekly special events, town tour trips and all other regularly scheduled activities.

The summer session of PLAY was also full with 10 participants each week although our school year sessions did not run due to lack of participants.

HPR continues to strive to meet the year-round childcare needs of the community and is constantly looking for new programming to help with the current childcare crisis we are facing. Having participated in numerous symposiums both locally and regionally we have actively been researching the feasibility of the Town embarking on a childcare facility.

Grounds Division:

The Grounds Division continues to be responsible for the maintenance of all town grounds, cemeteries and trees along our roads and within town properties, parks, playing fields, cemeteries and landscaped areas. Hanover has reached its 45th year in the Arbor Day Foundation Tree City USA program. We did complete 10 new tree plantings in various locations around town. The town gardens got a complete makeover this fall. With the town's initiative to move towards more sustainable practices, the Hanover Garden Club replanted all town gardens with perennial plants. Daffodil, crocus, and grape hyacinth bulbs were planted to give that nice splash of spring color. We conducted 45 burials in the town cemeteries. The Gordon DeWitt elm tree, which has stood on the corner of the Dartmouth Green since the 1890s (approx. 130 years old) has begun to decline. A level 3 Tree Risk Assessment is planned for 2024. This will give us updated information about tree health so we



can develop a management plan for the tree. Presently the tree receives treatment for Dutch Elm Disease and annual pruning. As Emerald Ash Borer has steadily moved eastward, we had our first confirmed infestation in the ash trees around the downtown parking garage. In response some trees were removed while the others we will keep an eye on as we look to have them treated in the coming year. Thank you to all the Grounds staff for their exceptional work this year.

Special Events:

This year we offered 10 special events. Our largest events were the 4th of July, Fallfest, and Home for the Holidays. The weather was a challenge all year long for events; we postponed the 4th of July Celebration until the next day. We offered music and food on the Dartmouth Green on July 5th. Fallfest was rainy as well and we were able to host the event with the help of a very large tent! Many hardy families came out despite the weather to participate in the games, activities and to enjoy the performer. And the rain continued in December for Home for the Holidays. The first night of activities it sprinkled and then rained a little harder, but that did not stop people from coming out to enjoy the activities downtown.



Photo credit: Kata Sasvari

The sun shined for a few of our events. Our first outdoor event of the season was met with sunshine! The Zumbathon was held outdoors at Tenney Park. This event raises money for our scholarship fund. The fund helps send kids to camp, participate in sports and enrichment activities. Along with the Howe Library we hosted The Picnic in the Park family series. For four Wednesdays in July a family friendly performer came to entertain families while they enjoyed their picnic dinners. We were lucky to receive an entire weekend without rain for Hideaway Circus' Stars Above performances. This was our first time working with the circus, the show was stunning and a unique experience for Upper Valley residents.

We were thrilled to bring new events to our line up at Allen St. Along with Sawtooth Pub and Still North Books we hosted a Block Party in August with live music, food, drinks and family performances and games. In October, partnering with local businesses we offered a Trick or Treat event on Allen St. It was so much fun to see the street decorated with businesses and non-profits handing out candy in full costume. Of course the kids all looked great in their costumes.

In between hosting our large community events HPR keeps busy with special programs like the Annual 5K & 10K Turkey Trot and Tiny Turkey Trot races, the Make & Take Party, the Egg-Stravaganza Egg Hunt, and family nights at the RWB. HPR staff are always looking and open to new program and event ideas or ways to expand existing offerings. If you have an idea let HPR know!

Staff: John Sherman, Director; Liz Burdette, Assistant Director; Nicole Leonard, Out of School Time Program Director; Asa Metcalf, Arborist; Steve Zelows, RWB Program Manager; Justin Pero, Athletics Program Manager; Katherine Norwood, Events & Media Manager; Cassie Hutchinson & Sierra Decker, OST Program Coordinators; Chris Koloski, Grounds Crew Leader; Tyler Howard; Grounds Worker; Summer Whitcomb, Natalie Cutting, & Elizabeth Craig, OST Program Specialists.

PLANNING, ZONING, AND CODES DEPARTMENT

The Planning, Zoning, and Codes Department plays a crucial role in shaping the future of Hanover by serving the Planning Board, Zoning Board of Adjustment, Conservation Commission, Building Code Advisory Committee, Hanover Bike Walk, and Sustainable Hanover. This year, in addition to its regular responsibilities, the department is actively working towards addressing the housing crisis in the Upper Valley by reviewing ways to incorporate missing middle housing into the current regulatory structure. The department handles planning the Town's future in various areas such as land use, economic development, transportation, natural resource protection, public health, and maintaining and enhancing Hanover's distinctive character and quality of life. It also ensures effective zoning administration and enforcement, conservation administration, health inspections, building inspections, and code enforcement.

The staff comprises Senior Planner Alex Taft, Planner Bruce Simpson, Building Inspector/ Health Officer Ryan Borkowski, Assistant Building Inspector Shane Pratte, Administrative Assistant Beth Rivard, and Director Robert Houseman.

BUILDING INSPECTIONS & CODE ENFORCEMENT

Building Codes help protect the community from disasters such as fires, weather-related events, and structural collapse and promote energy conservation. Codes are subject to changes and amendments. The 2018 edition of the International Building Codes, with amendments, became effective in New Hampshire on July 1, 2022. The 2022 National Electrical Code went into effect on January 1, 2022. A complete list of Building codes adopted in New Hampshire, along with state amendments, are available at: <http://www.nh.gov/safety/boardsandcommissions/bldgcode/nhstatebldgcode.html>. Information on the adopted State Fire Code is available at: <http://www.nh.gov/safety/divisions/firesafety/>. Please check with the Building Inspector about any additional local amendments or for assistance with the various building codes applicable to your project.

The Building Inspector reviews building permit applications and construction documents for general conformity to the codes, issues building permits and related orders, and performs inspections at various stages of construction. Town staff wants you to have a successful, safe, and compliant project and can assist you with any aspect of the permitting and inspection process.

Building permit applications are available at: <https://www.hanovernh.org/planning-zoning-codes/pages/applications>.

Bldg/Zoning

Code & Zoning Permits (FY2023: 07/2022-06/2023)

One/Two-family	473
Multi-family & condo	74
Commercial	76
Institution	100
Mobile Food Truck	3
Rental Housing Registration & Complaints	21
NH DES & NH Health/Human Svcs	45
Enforcement	12
TOTAL PERMITS	804
TOTAL FEES COLLECTED	913,180
Code inspections conducted:	902

HEALTH OFFICER'S REPORT

The duties of the Town Health Officer are typically coordinated through the Planning and Zoning Department. Regular responsibilities of the Health Officer and Deputy Officers include:

- Inspections as required/requested of failed private subsurface sewage disposal systems
- Rental housing health-related complaints (RSA 48-A)
- Daycare licensing and license renewal inspections
- School health inspections
- Food protection (complaint-based and assist NH Food Protection with inspections as required)
- Education of proper handling and disposal of lead and asbestos materials typically found in construction
- Assisting with the dispersal of information vital to community health such as outbreaks of disease or other public health advisories and warnings

For public health-related concerns, please contact:

Health Officer:	Ryan Borkowski	603 640-3216
Deputy Health Officer:	Robert Houseman	603-640-3212

Health (FY2022: 07/2022-06/2023)

Asbestos abatement	21	MISC Health/Human Svcs	-
Child care	2	Mobile Food Trucks	3
Complaints	-	Restaurant INSP reports	46

RENTAL HOUSING

The Rental Housing Ordinance, adopted by the Town July 1, 2013, is administered by the Planning & Zoning staff. The stated purpose of the Ordinance is to ensure that rental housing complies with RSA 48-A:14, all applicable building and life safety codes, and the Hanover Zoning Ordinance.

The Rental Housing Ordinance forms to register rental units or file complaints, and RSA 48-A:14 are available at: <https://www.hanovernh.org/rental-housing>.

It is the property owner's responsibility to ensure that each of their rental units is properly registered and that the required information is accurate and up to date. New rental housing units that become available after September 1, 2013 must be registered no later than ten (10) business days prior to tenant occupancy.

Rental Housing (FY2023: 07/2022-06/2023)

Rental property registrations	21
Rental properties unregistered	-
Complaints	-
Violations (units not registered)	1

DEPARTMENT PRESENTATIONS | PLANNING, ZONING, AND CODES



October 2023



Town of Hanover | Housing Mobility Housing Study

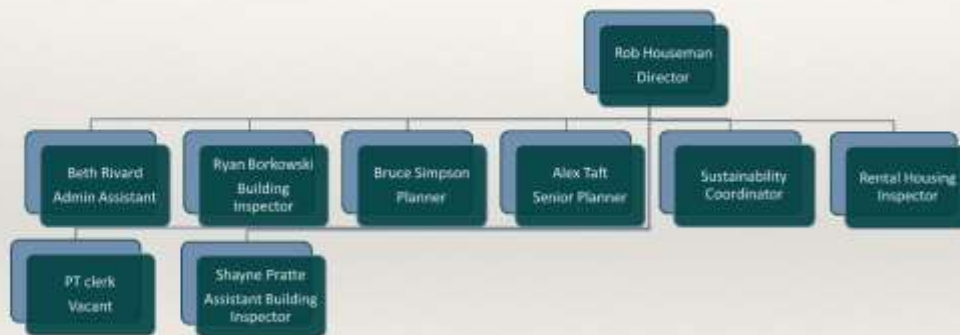


South Main Street

TOWN OF HANOVER | FY 2024 - 2025 BUDGET PRESENTATIONS

1

DEPARTMENT SUMMARY | PLANNING, ZONING, AND CODES



TOWN OF HANOVER | FY 2024 - 2025 BUDGET PRESENTATIONS

3

- Continue to mentor the rental housing inspector to ensure the success of the rental housing registration and inspection program
- Assist the Town Manager with special initiatives
- Manage the MBCF workforce housing project
- Continue to develop the Sustainable Master Plan implementation program, focused on Zoning revisions, and streamlining permitting
- Migrate the ZBA and Site Plan applications to our online software
- Continue to implement the Missing Middle Housing report findings and prepare Zoning Amendments to implement the recommendations
- Continue to provide support to the Planning Board, ZBA, Conservation Commission, Sustainable Hanover, UVTMA, Bike/Walk
- Mentor the Sustainability Coordinator
- Develop and implement an annual Master Plan Performance Matrixes Tracking Program



POLICE DEPARTMENT

On behalf of the dedicated men and women of the Hanover Police Department, I welcome you to our annual report. Our department's mission is to provide professional and compassionate police services through partnerships that build trust, reduce crime, create a safe environment, and enhance the quality of life in our community. To fulfill this mission, we will have an uncompromising insistence on quality people who believe in the following core values: Integrity, Respect, Fairness, Excellence and Positivity.

We are committed to continuous improvement and understand that for improvement to take place, honest feedback and strong community partnerships, along with dedication from our staff, must all converge to ensure success. We would like to thank our community for supporting us as we continue to serve you and make Hanover a great place to live, work, learn, and enjoy life.

ACCREDITATION

In November of 2023, the Hanover Police Department received the CALEA Accreditation Award at the national conference in Washington State.



This certification demonstrates the Department's commitment to continually assess our strengths and weaknesses. The audits are conducted annually by an external party which provides an unbiased review. The Department is committed to continually evolving and providing better service to its community.

There are numerous benefits to being accredited through CALEA, such as:

- Increased Community Advocacy
- Staunch Support from Government Officials
- Stronger Defense Against Civil Lawsuits
- Reduced Risk and Liability Exposure
- Greater Accountability Within the Agency

The process of retaining our accreditation status requires ongoing efforts each year and re-accreditation every 4 years.

RECRUITMENT

Jeph Underwood was hired in 2023 to fill one of the vacant patrol positions. Officer Underwood graduated from the NH Police Academy on September 29, 2023.



DEPARTMENT AWARDS

The Hanover Police Department recognizes the outstanding work by their staff. In 2024, an awards ceremony was held to recognize employees who provided outstanding service during 2023. The recipients of these awards were nominated by their peers and approved by the department's Award Committee.

Lifesaving Award – September 7, 2023

Corporal Ethan Martin

For outstanding police performance in the saving of a human life on September 7, 2023, and the display of conspicuous initiative, capability, and attention to duty, thereby earning the respect and admiration for himself and the Hanover Police Department.

Officer of the Year Award

Officer James Zeblisky

In recognition and appreciation of his outstanding dedication and commitment to serving the Citizens of Hanover and the Hanover Police Department.

Civilian of the Year Award

Elizabeth Rathburn, Administrative Assistant

In recognition and appreciation of her exceptional efforts, unwavering commitment, and remarkable impact on the Hanover Police Department.

Outstanding Service Award – January 13, 2023

Sergeant Daniel Fowler, Sergeant Nick McNutt and Officer Joseph Landry

In recognition and appreciation for their dedication, performance, and valuable contributions on January 13, 2023, resulting in an arrest and removing dangerous drugs from our community.

Outstanding Service Award

Eric Hudson, Parking Administrative Clerk

In recognition and appreciation for his exceptional efforts, unwavering commitment, and remarkable impact on the Hanover Parking Division throughout 2023.

Outstanding Service Award

Doug Hackett, Communications Coordinator

In recognition and appreciation of his exceptional commitment, dedication, and contributions during the research and implementation of a new Regional CAD/RMS System that positively impacted the organization's overall effectiveness and efficiency.

Unit Citation – August 25, 2023

Sergeant Daniel Fowler, Officer Aaron Frank, and Communications Officer Lisa Camarra

In recognition and appreciation for their outstanding actions and teamwork on August 25, 2023, in the response and investigation into a motor vehicle crash in which the suspect fled on foot resulting in the arrest of a wanted felon.

Unit Citation Award – January 11, 2023

Sergeant Chris Swain and Sergeant Nick McNutt

In recognition and appreciation of their outstanding actions and teamwork on January 11, 2023, in preventing an attempted suicide while defusing a potentially volatile situation with an armed individual.

PATROL DIVISION

The Patrol Division is committed to the community policing philosophy and actively works with our community members in seeking solutions to neighborhood problems. Patrol officers provide home and business owners with crime prevention tips and actively patrol through neighborhoods and business districts to reduce and/or prevent crime in these areas. A major function of the Patrol Division is responding to calls for service and enforcing motor vehicle laws with the goal of improving traffic safety.

HPD conducted numerous community outreach events such as Youth Bicycle Rodeos, Senior Scam briefings at Kendal, Touch-a-Trucks, Haunted Cruiser Patrol, Active Threat Response Courses, Stop the Bleed and CPR/AED courses.



In 2023 HPD patrol officers responded to over 3,700 calls for service. These calls include but are not limited to, the completion of incident reports involving criminal/suspicious activity, conducting investigations which may result in the apprehension of criminal suspects, serving warrants, processing crime scenes, investigating vehicle crashes, and performing other first responder duties. In addition, patrol officers proactively provide residential and commercial security checks, downtown foot patrols, traffic, and security control at large community events.

Patrol officers consistently work to improve traffic safety by reviewing traffic collision data and initiating motor vehicle stops in response to observed violations on public roadways, school zones, and responding to community concerns. In 2023, HPD responded to 239 motor vehicle crashes and made 21 arrests for Driving Under the Influence (DUI).



The Hanover Police Bicycle Patrol Unit hosted a regional training this year certifying four additional department members as bicycle patrol officers. Bicycle Patrol is a highly effective way to patrol the Town of Hanover both for its low cost and community engagement benefit. Bicycle patrols are conducted in Hanover from the beginning of May until the end of September each year. The department has two E-Bikes that enhance the Bicycle Patrol Units' ability to respond to incidents during large scale events such as Dartmouth's Homecoming Bonfire and Commencement.

INVESTIGATIONS DIVISION

The Investigations Division is dedicated to performing in-depth investigations into crimes that require additional specialized training such as fraud investigations, sexual assaults, cyber-crimes, and other felonious crimes. Our Detectives engage in community education with residences and businesses for crime prevention and safety.

Detective Meenagh achieved certification in Crime Prevention Through Environmental Design (CPTED) which enables him to perform security surveys of residences, commercial businesses, and houses of worship. He also participates in the planning phase of new construction with an eye toward safety.

COMMUNICATIONS DIVISION

The Hanover Communications Division consists of a coordinator, supervisor, and eight (8) full-time and three (3) part-time Communications Officers. We are proud that almost half our staff have over 20 years of service to the Town of Hanover. Brooke Camp was hired as a full-time Communications Officer in February of 2023.



Brooke Camp

In September 2023, we began a complete renovation and reconfiguration of our dispatch center which was last renovated 21 years ago. Staff worked in noisy and inconvenient conditions through February as a team from Estes & Gallop Construction, Unified Communications, ARC Mechanical, and Burlington Communications assisted in completing this work, as well as the Town of Hanover Public Works Department. We hope to have an open house in April of 2024 during National Public Safety Telecommunicators Week to show off our center.

This year we completed the work on the grant funded replacement of our Fire A and B Repeater system. This was fully funded by a \$286,000 grant from the Department of Homeland Security (DHS). All agencies are now dispatched from the same frequency. At the same time, in cooperation with the Hanover Fire Department, we installed a new station alerting and radio dispatching system called Phoenix G2. This is an automated voice that dispatches the calls out over the radio system and frees up communications officers to continue call taking and gathering pre-arrival information.

We also signed a contract with Consolidated Communications to replace our 15-year-old telephone system town-wide. With the IT Department's assistance, we started preliminary work to install a cloud-based VoIP telephone system in 2024 that will bring new and enhanced efficiencies to our organization.



The Hanover and Grafton County Dispatch Centers received a cooperative DHS grant which allowed us to upgrade the existing radio consoles as well as funding two portable remote radio consoles. This fully funded grant provides both agencies with the ability to dispatch remotely (off-site) if necessary, during emergencies. Over the past two years we have moved to a cloud-based CAD/RMS (Computed Aided Dispatch/Records Management System) software package, cloud-based telephone system, and now the remote radio consoles.

PARKING DIVISION

The Parking Division consists of six (6) full-time and three (3) part-time employees. Sergeant Christopher Swain was transferred to oversee the Parking Division in October. Tony Scelza joined the Division as a part-time Parking Cashier in May.



The Parking Enforcement Division (as well as Patrol Officers) issue parking notices for violations of the Hanover Parking Ordinance, to include expired meters, parking in handicap zones without a permit, parking in prohibited areas and for parking on streets and lots after midnight during the winter parking ban.

The Parking Division offices are located on the first floor of Town Hall, where staff are available to answer questions and process permit and ticket payments using their computer-based tracking system. Payments and appeals can also be made over the phone or online at <http://parking.hanovernh.org>.

Tony Scelza

Revenue generated through parking-related activities is transferred into a separate Parking Fund overseen by the Selectboard. Funds are used to support on-street and parking facility operations, maintenance of parking areas, the Advance Transit shuttle service for commuters and future improvements to the parking system. In 2023, there were increases to the rates and fees schedule. Short-term garage leases, Lot 7 and the SM63 Lot were changed to long-term parking based on usage.

There are over 500 metered parking spaces in Hanover, mostly offering two or three-hour parking to customers and visitors of the Central Business District, accepting payment by either mobile app, or coin and credit card at the meters. Long-term metered areas are in the Marshall Lot as well as on School Street, Crosby Street and Lebanon Street and offer downtown business employees cheaper parking options. Additionally, the Town offers low-cost parking permits situated on the periphery of the Business District, or free permits for downtown business employees to park in one of the Town's fifty spaces in the Thompson Arena Lot. Related permits are available at the parking office in Town Hall and more information on specific permits is available on the Town's website.

The Parking Division manages the 289-space Parking Garage located at 7 Lebanon Street, where both short-term and long-term parking is available for customers. The Parking Garage is open 24/7, with cashiers on duty between 7:00 a.m. and approximately 8:00 p.m. every day except Sunday. There is a parking validation program for merchants to purchase validation stickers to offer customers an hour of free parking in the Parking Garage; tickets can be purchased at the parking office. The covered sections of the garage are a good option for overnight parking during the winter parking ban. The parking ban is in effect November 15 through April 30 each year, between the hours of 12:01am – 7:00am. New signs were installed in the downtown area to try to discourage bicycles, skateboards and scooters on sidewalks and note the existing Town Ordinance in effect. There has also been additional enforcement directly related to these ever-increasing incidents affecting public safety.



This year Parking Enforcement Officer Doug Lanz identified 41 handicap parking spaces and 35 "No Parking" spaces that had faded and were becoming difficult for our community to discern. Realizing the significance of these markings for the safety and convenience of our town's residents and visitors, Doug took it upon himself to spearhead a reconditioning project to restore these spaces to their optimal visibility and accessibility. Electronic sign boards were installed at the Parking Facility which will allow for timely messaging about availability at the garage as well as important Town notifications.



COMMUNITY OUTREACH AND PROGRAMS



Sergeant Matthew Ufford spearheaded the third annual “**Josie’s Drive**” which was a blood drive in collaboration with the Blood Donor Program at DHMC held in honor of a local child who has battled leukemia. This event was established in 2021 and continues on an annual basis. To continue awareness and in honor of Josie – the Department placed magnets on each cruiser promoting Childhood Cancer Awareness in September and are making this an annual community awareness event.



The “Haunted Cruiser” made appearances again in October. This year’s theme was “out of this world” as space aliens came to the attention of our officers. Some people were able to catch glimpse of the detained “beings” in the back of the cruiser at downtown events as well as on Halloween. The creative touches for the Haunted Cruiser are credited to Sergeant Matt Ufford who continues to provide fun ways for our officers to interact with kids of all ages in our community.

Corporal Michael Altersio coordinated the **Ray School Book Patrol** program in which officers spend time reading to students in grades K through 3rd. Officers read from their favorite children’s books or choose from a list of books that cover a range of topics including safety, honesty, bullying, courage, sharing, communication, helping, fairness, respect, etc. These topics tie in to the life lessons relevant to the police profession. This program is successful in establishing positive relationships with some of our youngest residents.

Corporal Altersio received the McDonald’s Community Policing Award for his work on this project.



Hanover Police Department Smartphone App



The Hanover Police Department encourages you to use the Smartphone App where the agency can connect with Hanover residents and visitors, providing information quickly and efficiently to anyone with a smartphone. The app offers quick access to items of public interest and is easy to use. In just a few clicks, users can:

- Submit a Tip
- Receive important notifications
- Connect to the organization’s Social Media platforms
- Provide Compliments and Concerns to the department
- Read the latest News and Press Releases
- Access Hanover Parking Information and more!

The Hanover Police Department app is available for download for free in the App Store and Google Play by searching “Hanover Police”.

The Special Needs Support Center



The Hanover Police Department and The Special Needs Support Center joined forces to expand the Special Needs Information Program (SNIP) which helps emergency responders identify and respond effectively to vulnerable residents with special needs. This is a voluntary program in which special needs community members of any age can have their information entered into the Department's database including crucial information such as triggers and special accommodations, emergency contacts and a photograph for safe interactions during emergency responses. This program is also in use by the Lebanon and Hartford Police Departments.

Rape Aggression Defense (R.A.D.)

The Hanover Police Department continues to offer the Rape Aggression Defense (R.A.D.) Systems Program; a basic self-defense program specifically designed for women. For information relating to R.A.D. or to schedule a R.A.D. class, please contact Sgt. Chris Swain at (603) 643-2222 or Christopher.Swain@HanoverNH.org.



Drug Take Back Program: The Hanover Police Department hosts an anonymous drop box for anyone to properly dispose of used or out-of-date medications. This is available 24 hours a day, 7 days a week in the lobby of the Public Safety building.

C.R.A.S.E. Training



C.R.A.S.E. (Civilian Response to Active Shooter) is a valuable training we continue to provide to our businesses, schools, churches, and community groups. The training is 1.5 hours in length. The goal of this training is to increase the survivability of victims who find themselves in an active attack, by providing them with pre-planned response options they can easily remember and initiate under extreme stress.



You Have Options Program: Employees of the Hanover Police Department receive training on the "You Have Options Program" which is a victim-centered and offender-focused response by law enforcement officers to reports of sexual violence. One of the goals of the program is to make the reporting process easier and more victim centered. In 2018, Hanover Police became the 7th certified agency in the United States with this organization.

DEPARTMENT OF PUBLIC WORKS

The Public Works Department is made up of seven (7) operating divisions:

- Administration
- Facilities
- Highway
- Fleet Maintenance
- Utilities (Water Distribution & Line Maintenance & Construction)
- Water Treatment
- Water Reclamation

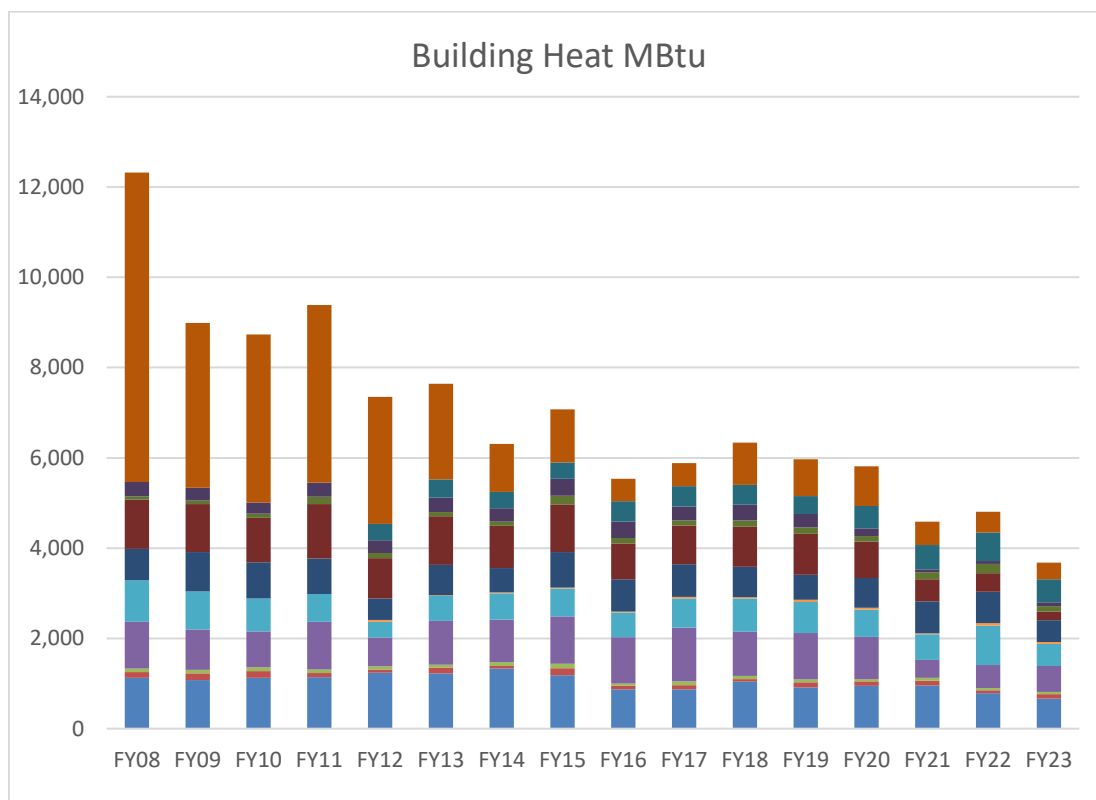
ADMINISTRATION DIVISION: The Administration division supplies long range planning, processing of invoices, energy purchasing, engineering designs, mapping, construction project inspections, issuing of permits, and the overseeing of the daily operations.

- Hiring of staff remains the department's biggest struggle. As staff reach retirement age, we can expect this trend to continue. The biggest factors are tight labor markets, limited educational training resources from the state, and competition from other communities and contractors. The department has compensated to some extent by cross-training and contracting some of the work.
- At the end of 2023, the Town completed a milestone as all electrical accounts (except for net metered) were moved to Hanover Community Power (HCP), ending 9 1/2 years as the only municipal non-utility member of ISO-NE. During this period the Town saved between 4¢-7¢/kWh or approximately \$1.8M-\$2.2M. With these savings the Town was able to invest in solar on eight sites and reserve funds for the eventual purchase of the assets in FY28, FY29 & FY30. The on-site solar developed offsets between 94 and 105% of the annual electricity consumed by the municipal operations. Energy consumption varies annually due to weather, the addition of new heat pumps, equipment process modifications, and building usages.
- Staff oversaw the replacement of a bridge at the intersection of Three Mile and Ruddsboro Roads by M.A. Bean Associates out of Sanbornton, NH, using additional NHDOT Highway and Bridge allotments. This is likely the last of an era as M.A. Bean Associates retires and there are no bridges scheduled for replacement until FY34. Working with M.A. Bean Associates with design and construction we were able to replace six bridges (for \$1.4M) at half the cost of what one bridge (\$3M) would have cost if we had used the State Aid Bridge Program. Savings were achieved by in-house engineering, use of Town staff and equipment assisting in the construction, Town paving contract pricing, the Town directly purchasing the bridge deck and aggregate materials, avoiding wetlands, and not being required to follow the NHDOT/Federal Highway process.



Setting bridge deck at Ruddsboro & Three Mile Roads

- The sidewalk gap on Crosby Street and mid-block crossing were completed, improving a busy crossing and an area that is expected to continue. With retirements, difficulty hiring, and storm damage several additional sidewalk construction projects were deferred (Verona & Reservoir Road) along with the reconstruction of College Street adjacent to the Dartmouth Green.
- There continue to be steady reductions in building fossil fuel usage as facilities transition to heat pumps as the primary source of heating. This includes the following facilities:
 - Howe Library
 - Town Hall
 - Richard W. Black Community Center
 - Lyme Road Fire Station
 - Etna Library
 - Hanover Dispatch Center (within the Police Department)
 - Water Treatment Shop
 - Water Reclamation Facility Office
 - Parking Facility Office



- Water meter replacements began in July 2023 and will take two to three years to complete. The replacement meters include a customer portal which allow users to monitor their usage, set leak and usage alerts as well as allow the Water Department to notify individual customers of potential outages, repair work and upcoming projects.
- Design began for a \$7.8M water main replacement project which will include main replacements, and lead and brass service replacements into homes. Work is expected to begin in the spring of 2024 starting in the Maple Street area and progressing to Rope Ferry Road, South Main Street and neighborhoods where brass or lead services have been identified. It is anticipated that a second project will be requested in the fiscal year 29 when the Water Treatment Facility is paid off.
- Design has begun for the Water Reclamation Facility which will address nitrogen removal, upgrade electrical, operations building energy efficiency, HVAC improvements, headworks, replace old failing equipment, and make needed improvements to the process areas. Construction is not expected to begin until May of 2025 and is anticipated to be substantially complete in the summer of 2027.

- In June of 2023 the Town experienced significant road damage on Stevens & Etna Highlands Road and on Pinneo Hill and Hemlock Roads in the following weeks. A federal disaster was declared, DR4740NH, which unfortunately did not cover the entire date range of all the damage. With the busy workload, limited staffing, and difficulty obtaining contractors, the repairs were not completed until the fall of 2023.



- 2023 was another busy paving season. Lyme Road between Park and Reservoir Road was milled and paved, with the road crown shifting to the West to enable adequate bicycle lanes on the East side. Other roads that were paved include: South Street, Sanborn Road, Gould Place, Hilton Field Lane, a portion of Occom Ridge, Cedar Drive, Fletcher Circle, Currier Place, Dorrance Plane, and Goodfellow Road. A section of Laramie Road was reclaimed and injected between King Road and Dartmouth Riding Center (Morton Farm). Reclaiming and injection stabilizes the road base allowing for less base materials and a longer period between paving cycles to keep a road in adequate shape. The Town has used this technique for a number of years and seen excellent results, extending pavement life for an additional five to six years.

Administrative Staff: Peter Kulbacki, P.E., Director; Christina Hall, P.E., Deputy Director of Engineering and Utilities; Deputy Director of Highway and Fleet (Vacant); Gary Searles, Administrative Coordinator/GIS; and Adriane Coutermarsh, Administrative Assistant.

Stevens Road Storm Damage, July 2023

FACILITIES DIVISION:

The Facilities Division is responsible for the maintenance, custodial services, and facilities management for all Town-owned buildings. These buildings include: the Municipal Building located at 41 South Main Street; the R.W. Black Recreation and Senior Center located at 48 Lebanon Street; the Public Safety Building (which houses both the Police and Fire Departments) located at 46 and 48 Lyme Road, respectively; the Howe Library located at 13 South Street; the Etna Library and the Etna Fire House located in Etna, the Water Reclamation Facility located at Pine Knoll Drive; the Water Treatment Facility on Grasse Road; the Parking Garage located at 7 Lebanon Street; the Department of Public Works (DPW) Facility located at 194 Lebanon Street; the Shed 2 Storage Facility at 181 Greensboro Road; and the Grounds buildings at Pine Knolls Cemetery.

Major projects completed during 2023-2024: At the Hanover Fire Department (HFD) we replumbed the drain line, moved the laundry room, added a women's bathroom, and updated the men's bathroom. The HFD also had an air-to-air exchanger installed to bring in fresh air. Town-wide, we are having eGauge data readers installed, which will allow us to read how much power we buy and how much we make with solar. The R.W. Black Recreation Center received a new roof in the spring.

Several mid-sized projects include new windows installed at DPW in the garage bays. In addition, new flooring was installed and the walls were painted. The Etna Fire Station received a solar tracker providing electricity for the Fire Station and the Library. The Department of Public Works had a new floor installed in the common areas of the administrative part of the building, which has Pulastic floor coating, and new carpeting was installed in the office areas. The Water Reclamation Facility and HFD had outside doors replaced.

Small projects include stripping and waxing all the Town's tile floors, most of which must be done by the custodial crew on weekends. The Water Department had touch-screen boiler controls installed. The Hanover Fire

Department had LED lights with motion detectors installed in the tower stairway. The Etna Library had custom-built fir bookshelves made in-house.

Currently the Facilities division is working on reconfiguring the parking area at the Department of Public Works, which will include relocating in-ground propane tanks to create added spaces for parking on the back side of the administrative building. The Town's glass recycling container has been moved to the North side of the parking lot. Gates have been installed to keep the public from entering areas with frequently moving heavy equipment and for staff safety, however, the public is welcome to tour or view these areas when accompanied by Town staff.

As the Facilities Superintendent, I would like to say that I am proud of the amount and quality of work that gets done every year from my small staff. Tyler does a great job keeping the Town's buildings looking good and running well. Earl Miller along with Mark Curulla and Chis Jordan keep the buildings clean and safe. These men understand that we are a support group for all other Town departments. They try to do what's needed to make life easier. They work hard and take great pride in doing their job.

Sadly, we lost a good man with Wayne Piekarski passing suddenly and unexpectedly. His ability to make everyone feel like a good friend and his willingness to help in any way possible will be missed.



Wayne Enjoying a Ride on His Boat

Ed Woodbury retired from the Town in early 2024 after working for the Town of Hanover for almost 12 years. His skills and smile will be missed.



Ed on His Last Day

Facilities Division Staff: Ross Farnsworth, Facilities Superintendent; Tyler Nelson, Facilities Maintenance & Operations Technician; Earl Miller, Head Custodian; Mark Curulla, Custodian; and Chris Jordan, Custodian

Ross H Farnsworth
Facilities Superintendent

HIGHWAY DIVISION: The Highway division oversees the transportation infrastructure of the Town of Hanover. It is our mission to ensure a safe, efficient, and affordable transportation system for all. This includes roads & bridges, sidewalks, parking lots, signals, signs, lighting, vegetation, and drainage systems. The Highway division not only develops and constructs roads, sidewalks, parking lots, bridges, but improves them as well. During the winter season the Highway personnel accept the challenge of getting the public to their destination safely and back again. Summer is a remarkably busy season of making improvements to the infrastructure such as, but not limited to, pavement overlays, upgrading of our gravel roads, culvert and drainage upgrades, sidewalk reconstruction, special projects as assigned, and ongoing right-of-way maintenance.

Accomplishments for 2023:

- Highway staff completed the connection of sidewalk sections on Crosby Street. This involved removing existing asphalt curbing and installing new granite curbing. With this new alignment, bump outs were made, and the existing crosswalk was moved to a safer location.
- Highway staff helped with the replacement of one bridge located on Ruddsborro Road near the Three Mile Road intersection. These bridge projects enable Hanover's abundant wildlife access to free-flowing water while simultaneously providing safe crossings to the traveling public as well as controlling rain and spring runoff, thereby protecting citizen and Town of Hanover assets.



New Footings for the Ruddsboro Road Bridge

- Highway staff continue to repair and replace road signs throughout Town. This includes updating signs for reflectivity and repairing or replacing signs that have been inadvertently damaged or stolen. The upgrading of street name signs continued throughout the year. This helps emergency vehicles find streets more easily and bring the Town into compliance with Federal standards of the Manual on Uniform Traffic Control Devices (MUTCD).
- Town crews painted all road markings, consisting of 39.5 miles of double-yellow line, 75 miles of fog line, 3,984 feet of crosswalk, 70 yield symbols, 72 pedestrian symbols, 2,400 feet of stop bars, and all parking areas in Town. Our road marking responsibilities continue to increase with added pedestrian warning symbols.
- Right of way ditching continues to be an ongoing process. We consistently ditch areas that will be paved the following year. Though this work takes place during the entire construction season, the majority happens during the autumn months when the leaves and other fallen debris choke the ditch lines and create overflows. This time investment limits our exposure to road washouts during heavy rain events and springtime runoff.
- Roadside mowing occurs throughout the summer and fall months. This helps keep unwanted brush from growing in our ditches and the Town rights of way. This also helps maintain extended sight lines which allows for safer traffic flows.
- Town staff completed the excavation and site work for a new solar array at the Etna fire station.
- Highway staff helped with the replacement of the water line on Summer Street. New curbing was installed along with new pavement. The final top wearing course of asphalt will be applied this summer.
- Stevens Road sustained significant damage this summer due to a severe thunderstorm. Almost four inches of rain was recorded in this area in less than an hour. Highway crews repaired numerous washouts and flushed multiple culverts. Most of the ditches needed to be cleaned and reshaped so they could be lined with stone.
- Paving took place on a section of Lyme Road, the Fletcher Circle neighborhood, Hilton Field Lane and Occom Ridge. Lyme Road was milled prior to paving. The Town also reclaimed and paved a portion of Laramie Road.



Milling at the Lyme Road and Park Street Intersection

- Highway division personnel continue to extend themselves beyond their normal tasks to provide added services to other divisions and departments within the Town. They do so with the best of intentions, integrity, and good, honest labor. The Highway division would like to thank the citizens, our coworkers, colleagues, and visitors to our Town for another successful year. Thank you for your patience, understanding, and kindness as we navigated through construction, emergencies, and weather events.



Staff Trying out an Electric Excavator

Highway Division Staff: Randy MacDonald, Highway Operations Supervisor; Steve Perry, Senior Heavy Equipment Operator; Chris Berry, Robert Henry, Bruce Sanborn, David Field, Hunter Stebbins, Dan Morancy,



Double Rainbow Over the Equipment Bays at Public Works

FLEET MAINTENANCE DIVISION: The Fleet Maintenance Division is responsible for all Town of Hanover vehicles, standby generators, operational equipment, and the centralized fuel systems. The Division provides regularly scheduled maintenance on 116 pieces of registered equipment and approximately sixty additional pieces of small equipment.

The Fleet Division prides itself on many years of fleet maintenance experience to effectively maintain and provide the Town of Hanover with efficient and quality service. The Division provides an on-call mechanic 24/7 for emergency repairs. Town-wide departments experience minimal downtime and personalized service on their operational equipment which increases productivity throughout.

Our vision moving forward is to find ways to reduce our carbon footprint without compromising the effectiveness of our operational equipment. In 2023, we upgraded to Verizon Reveal and have the system installed in most of our vehicles and large equipment. This device is used as a management tool to track multiple functions on a piece of equipment such as GPS location, fault codes, idle time and much more. Forward thinking, we are not too far away from electric vehicles and have given consideration as to structuring our CIP to future administrative vehicles and small pickup purchases.

Highlights of 2023:

- \$39,000 in sales of decommissioned and surplus Town property
- Staff training included: “Stop the Bleed”, Chainsaw Safety, Hazardous Waste Coordinator
- Assisted in Highway snow removal (30 labor hours)
- Rust repair on (2) Parks & Recreation trucks, Fire Chief Expedition
- Repainted Fire Department Tower 1
- Prepared specifications for, took delivery of, or set up the following equipment for the departments listed below:

Highway Division

- (2) 2024 Western Star single axle truck w/integrated dump body, plow & wing (1 in-service on 2/14/24)
- (1) 2022 Holder C70 Sidewalk Tractor (Put in service on 10/27)
- (1) 2023 Bandit 200XP Chipper (Put in service on 6/5)
- (1) 2023 Talbert 20T equipment trailer (Put in service 6/21)

WRF / LM&C Division

- (1) 2023 Ford F350 Utility w/crane (Put in service 10/26)

Police Department

- (5) 2023 Ford Police Utility HYBRID Patrol (All put in service)
- (1) 2023 Ford Police Utility HYBRID Patrol (Waiting for availability)



Fleet Maintenance Division Staff: Donald Foster, Fleet Superintendent & Parts; David Brown, Mechanic; Larry Holmes, Mechanic; Mechanic - Vacancy.

UTILITIES-WATER DISTRIBUTION: The Water Department has a crew that oversees the maintenance of the distribution system including forty-one miles of distribution lines throughout the Town, 325 fire hydrants, 975 gate valves, and four PRVs (pressure reducing valves) that require year-round maintenance. The distribution personnel take measurable pride in maintaining the lines in order to provide uninterrupted quality water to residents and businesses. This is achieved by general maintenance in the system. General maintenance

consists of spring flushing where all distribution lines are flushed and operated in the spring, and the major distribution mains and any dead-ended lines are flushed every fall and other system cleanings and replacements.

2023 Projects and Accomplishments:

- Crews responded to and repaired eight water main breaks in 2023.



Fixing a Broken Water Main on Low Road



Jim M Waving Goodbye (Jim is Retiring this Spring!)

- The Water Distribution crew were able to install a new I hydrant which is a smart hydrant. This hydrant can monitor the pressure in the system. The hydrant replaced an old existing hydrant near the end of the system on Great Hollow Road.
- Utility staff (Water and Line Maintenance) installed 495 linear feet of eight-inch ductile iron water main on Summer Street and replaced/installed nine services and one hydrant.
- Painted four hydrants in the downtown area.
- Repaired three damaged hydrants.
- Serviced and cleaned 15 hydrants, and pressure-washed 20 hydrants.
- Cleaned and exercised 298 inline mainline system valves.
- The crew also spent a lot of time identifying the lead/copper service lines throughout Town as part of an EPA mandate that needs to have the lines inventoried and reported to EPA/NHDES by October 2024. The Town also received a grant to hire an intern to help with the identification. If you haven't completed your inventory sheet and returned it, please contact Public Works to schedule an appointment today.

UTILITIES-LINE MAINTENANCE & CONSTRUCTION DIVISION: The Line Maintenance & Construction crew handles the safe and uninterrupted flow of wastewater from the source to the Treatment Facility. They maintain and improve 44 miles of the gravity sewer lines and over 1,200 sewer manhole structures and four syphon chamber structures. The crew consists of James Cray, the Line Maintenance Supervisor, and Todd Bragg, the Line Maintenance Worker. The crew provides the services and work needed to keep the collection system serviceable and up to date.

The Line Maintenance crew is also responsible for providing inspection of all new and replacement lines connecting to the existing sewer line system. This not only protects the Town of Hanover, but also ensures that the customer receives a high-quality service.

- The Line Maintenance crew handles the preventive maintenance of over 44 miles of collection system pipe using a high-pressure flushing unit, a manual rodding unit, and an assortment of specialty tools and small equipment. Approximately 1,325 feet of sewer line are flushed monthly, and 2,460 feet are flushed quarterly, to prevent any back-ups and maintain uninterrupted flow from the Town's collection system to the Treatment Facility. This number will continue to go down because of the aggressive slip lining program. Other lines are done annually and semi-annually.
- The Line Maintenance crew continues with their annual root-cutting program. This year 3,400 feet of line were serviced due to root growth. Root-cutting is now done with the high-pressure flushing unit that has a special nozzle. This number also was reduced due to the slip lining efforts of the Department. It is faster and does a better job than the older root-cutting machine.
- The Line Maintenance Division has been using some of the new trenchless technology referred to as "Slip lining." The Slip lining method the town has been using involves lining an old pipe with a new process curing, that adheres to and restores the existing pipe without digging up the road or any other invasive excavation on private or Town property.
- This year we were able to line 2,008 linear feet of sewer [813 feet of 8-inch CIPP (Cured-in-Place-Pipe) lining and 910 feet of six-inch CIPP lining and 285 feet of 10-inch CIPP lining].
- 17,312 feet of line have been jetted and cleaned by our staff in addition to the monthly routine cleanings.
- 1,651 feet of line have been surveyed and documented using CCTV (closed circuit tv recording).
- This year the crew installed one new sewer manhole on Summer Street. This was near the end of the line and services were tied directly into the structure. This manhole was out in the middle of Summer Street and was performed by our crew as part of the Summer Street water main replacement project. This was an area where cleaning was difficult as there was no way to flush a section of line.
- The crew continue with manhole repairs and inspections. Manholes are inspected at the time of cleaning. 117 manholes were inspected this year and three manholes were grouted, sealed and lined in the Brook Road/ Granger Road area where infiltration was an issue. There were 13 frame rebuilds in the area where the Town's and the State's summer paving projects took place (South Street, Sanborn Road, Currier Place, Dorrance Place, and Greensboro Road).



Manhole Repair on South Street

- The Line Maintenance crew is continuing its efforts in the collection of data from the wastewater collection system so it can be digitized into the computerized data and maps system. This data collection is approaching completion but will always be a continuing effort to keep and maintain real-time information and updates to the collection system.
- There are currently five flow meters placed out in the system. These are monitored and relocated in the spring to help pinpoint inflow and infiltration (I & I) in the collection system. The information is gathered and reviewed and compared to rain data and flows throughout the course of the year.
- The crew had five sewer-related after-hours resident call-ins and concerns this year.
- The crew provided the mowing and maintenance of five-to six miles of sewer line rights-of-way. Several of these rights-of-way and easements have been trimmed of brush, trees and debris that can potentially hamper the crew's ability to maintain the system. Most of these easements and rights-of-way are also used as walking paths for the public. Along with the regular maintenance of these areas, the crew also maintain two pocket parks in Town. At the end of December 2022 and Summer of 2023, storms came through and required the crews to perform a lot of storm damage clean up along the easements that were worked upon throughout the year.
- Every year, the crew works on re-conditioning the sidewalk benches on Main Street. Two to three benches are done each year. This work is done during the winter months when the benches are removed from Main Street. Reconditioning includes disassembly of the benches, scraping and sanding the components and repainting metal parts, refinishing wood parts and then reassembly.
- The crew continue to diligently take on the responsibility of maintaining the Town's sidewalks during winter months. The crew also continue with help and support of the snow removal in Town.
- Throughout the year, the crew continued to aid other departments with projects, repairs, and emergencies wherever needed. They continue to assist with many other smaller projects such as fire hydrants, mainline valves, and service valves. One of the larger projects that they lead and assisted in was the installation of 495 linear feet of 8-inch water line along Summer Street and nine new services along the street and response to eight water main breaks.



Jim Excavating for the New Water Line on Summer Street

- The Line Maintenance crew does have personnel from other departments who have been cross-trained to respond to and assist in any emergency that may require additional people. These employees are Chris Berry, Jim Messier, Mark Bean, and David Field.

Utilities Staff-Water Distribution: Dylan McDermott, Senior Water Technician; Wyatt Ulman, Water Distribution Technician; Jim Messier, Water Distribution Technician; Mark Bean, Water Distribution Technician* (*Lead and assisted by Jim Cray and Todd Bragg of LM&C)

Line Maintenance & Construction: Jim Cray, Line Maintenance Supervisor; Todd Bragg, Line Maintenance Worker

WATER TREATMENT: The Water Department treatment team consists of Dylan McDermott and Wyatt Ulman, who oversee the operation and maintenance of the treatment facility located at 41 Grasse Road. They also maintain three reservoirs and four storage tanks, as well as maintain 1,927 water meters. In 2023 the team started the process of replacing all the water meters in our distribution system. The new meters give customers the ability to monitor usage and set customizable alerts through a customer access portal. This allows users to see how they use water, be alerted to leaks and to receive notices of potential disruptions and water emergencies.

Water Department personnel take considerable pride in their work with a goal to provide the best quality uninterrupted service possible to all customers while providing clean, safe, and reliable drinking water.

Water consumption for the Town of Hanover was on par with the prior year. Last spring, summer and fall were very wet, and all three reservoirs remained at or just below capacity.



Dylan and Jim M showing Public Works Staff How a Water Tap is Done

Statistics:

- Length of distribution lines: 41 miles
- Number of metered accounts: 1,927
 - Water accounts: 1,820

- Sewer-only accounts: 107
- Number of hydrants: 325
- Number of reservoirs: 3
- Total impounded volume: 415.6 million gallons
- Number of storage tanks: 4
- Total volume in storage: 2.38 million gallons
- Total volume of water processed in 2023: 298.8 million gallons
- Average daily volume processed in 2023: 818,630 gallons
- Total volume of finished water produced in 2023: 289.8 million gallons
- Average daily volume of finished water produced in 2023: 794,100 gallons
- 97% of all the water pulled from the reservoir gets treated and delivered to customers in Hanover.

2023 Projects and Achievements:

- Hired a company to provide and maintain a small flock of sheep in the solar array to consume vegetation and limit growth.



Sheep in the Solar Field at the Treatment Facility

- Received the 2022 CDC Water Quality Award for the second year in a row by the NH Oral Health Coalition.
- Continued to fine-tune the system flushing plan for the 41 miles of distribution mains.
- Sent a Request for Proposals out for the Greensboro Tank Painting and Rehabilitation Project for the summer of 2024 construction season.
- Contracted with Wright-Pierce for the design of the \$7.8M water distribution project. The project will go out for bid in late Spring of 2024 and will begin construction in summer of 2024. This will be a two-year construction season project. The project areas are shown on the map on the next page. Once a contractor is on board, there will be a schedule posted online on the project page to keep residents informed in the project area. The project will involve replacement of the distribution lines in several areas throughout Town which ranked as high priority for replacement based on the updated 2022 Capital Water Plan. These areas also contain lead goosenecks and brass service lines, according to our records, which will be replaced as part of the project. Any lines that contain lead components will be required to be replaced within the next ten years.



Water Distribution Project

- Staff attended several webinars sponsored by the EPA and NHDES on the new regulations regarding the new and evolving lead-copper ruling.

- We had major rain events in the spring that caused major erosion to the roads leading to our Sand Hill tank, Balch Hill tank and our Upper Reservoir.



Washout on Balch Hill Tank Access Road

- We sampled 20 sites throughout the distribution system for lead and copper.
- Assisted the Highway Department with snow removal operations.
- Replaced over 220 meters and transmitters since July of 2023.
- Cleaned and inspected gate house intakes at Lower Reservoir and Sand Hill tank.



Dylan and Wyatt at the Water Treatment Plant

Water Treatment Staff: Dylan McDermott, Senior Water Technician; Wyatt Ulman, Water Distribution Technician

WATER RECLAMATION FACILITY {WRF}



Facility Aerial View



Water Reclamation Facility Staff:

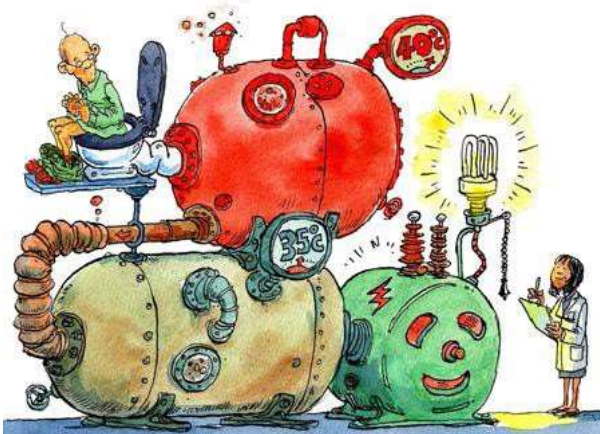
Kevin MacLean – Superintendent, Dennis Smith – Maintenance Technician,
Jason Goodrich – Treatment Technician, Richard Scheuer – Lab Technician,
IPP Coordinator/Chief Operator-**vacant**, Treatment Technician (assistant)-Riley Saladino

General statistics for 2023 include:

- 2023 was a relatively quiet year as it pertains to special projects as we are now in the early preliminary design phase of the Nutrient Removal Project. Weekly remote meetings and specific onsite meetings are occurring as needed. Hazardous material survey, site survey, geotechnical and structural inspections have taken place as a baseline approach. We were able to hire Riley Saladino into our team in early August which leaves one more vacancy in our staff. Hopefully some resolution will be found in 2024.

- The WRF was contacted in mid-December and notified that we were the recipient of the EPA Region #1 “Regional Wastewater Treatment Facility Operation & Maintenance Excellence” award for 2023. This was a pleasant surprise to close out the year. The WRF staff is fully responsible for this accomplishment and should be honored and proud of such recognition. My sincerest thanks to them all!
- Treatment of 487 million gallons of raw wastewater to secondary treatment levels. This is an increase of 110 million gallons or 22.4% from 2022 levels. This is most likely the effects of higher-than-normal groundwater levels, inflow & infiltration from many sources within the system.
- Total precipitation recorded for 2023 was 35.4” of rain and 56.0” of snow. These amounts show an 11” increase of rain and an increase of 13” of snow from last year.
- The Water Reclamation Facility received 255,179 pounds of Total Settleable Solids {TSS} and 233,458 pounds of Biochemical Oxygen Demand {BOD}-these are measurable parameters established in our permit. In 2023 the WRF continues to average of 98% of the TSS and 98% of the BOD from the wastewater last year. Our permit mandates that we achieve a minimum of 85%. These figures represent a 13.3% increase in TSS loadings and a 0.4% decrease in loading for BOD.
- There were no reportable violations once again of our permit in 2023.
- Production of 944 wet tons of bio-solids which were hauled to the Lebanon Landfill for onsite composting to be used for slope stabilization and vegetative cover establishment. This reveals an increase of 6.9% from 2022.
- Continued adherence to the Sludge Quality Certification with NHDES. This program quantifies the quality of the dewatered residuals from this facility to be safely managed through all available options.
- The facility continues to provide influent samples to the State lab for COVID tracing efforts.

A kind reminder from “the plant” – your toilets, sinks, showers, and tubs are for personal care and hygiene, and they are not trash receptacles. Please refrain from disposing of cooking grease/oil, harsh cleaners/solvents, paints, medications, chemicals, pesticides, dental floss, plastics, reinforced paper towels, etc. into your system. IF IT IS NOT TOILET PAPER OR RELEASED FROM YOUR BODY – IT BELONGS IN THE TRASH CAN.



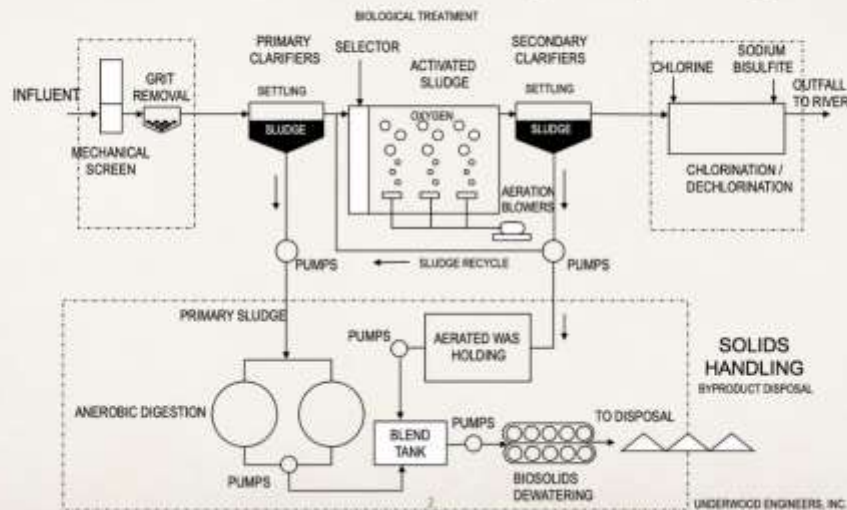
Happily, private, public and academic groups are venturing out once again for tours to see what goes on at the end of Pine Knolls. We welcome everyone back and extend an open invitation to all interested parties to stop in and see what we dedicatedly do every day to protect the public/nature and our precious surface water.

Sincerely,
Kevin MacLean – Superintendent
Hanover Water Reclamation Facility {WRF}



DEPARTMENT SUMMARY

How does it all work? It's considerably more complex than just 'flowing downhill.'



TOWN OF HANOVER | FY 2023 - 2024 BUDGET

22

DEPARTMENT SUMMARY

The Wastewater Department is responsible for the treatment of wastewater from Hanover and portions of Lebanon including Centerra, Altaria, DHMC, Sachem and Pinewood Villages, Quail Hollow and developments along route 10 North of Campion Arena. The department is also responsible for five pump stations within Hanover.

The treatment process involves removing harmful contaminants, including bacteria, viruses, metals, and solids which are collected through a network of pipes and five pump stations. The treatment process utilizes settling, screening, biological treatment, anaerobic digestion of solids, and disinfection. The Water Reclamation Facility (Wastewater Treatment plant) was built in the early 1960's with upgrades to the treatment process in 1986 to secondary and further upgrades in 2007 & 2008.

The following dedicated employees are responsible for keeping all public infrastructure functioning at the levels expected by Hanover's citizens and visitors:

- Management: Peter Kulbacki, P.E., Director; Christina Hall, P.E. Deputy Director for Engineering & Utilities; Adriane Coutermarsh, Administrative Assistant.
- Wastewater Staff: Kevin MacLean – Superintendent, Dennis Smith – Maintenance Technician; Jason Goodrich – Treatment Technician, Richard Scheuer – Lab Technician; IPP Coordinator / Chief Operator-vacant, Treatment Technician(assistant)-Riley Saladino

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REPORTS FROM
BOARDS,
COMMITTEES,
AND
OTHER AGENCIES



HANOVER BIKE WALK

“If you can change the street, you can change the world.” — Janette Sadik-Khan



2023 was a busy year of visioning and action. Hanover’s [Walk Bike Plan](#) was advanced by the Selectboard to be included in the Sustainability Master Plan. The Walk Bike Plan sets three goals: make a significant shift in everyday trips to walking and biking as a sustainable transportation mode, create a walk bike network that is safe for users of all ages and abilities, and innovate and be an early adopter of best practices in walk and bike network operation and infrastructure.

Hanover Bike Walk successfully recommended to the Selectboard a 25 MPH speed limit on Lyme Road near Richmond Middle School, School Zone speed limits of 15 MPH, and the adoption of [Vision Zero Hanover](#), a commitment to focus town’s resources on proven strategies to eliminate the likelihood of fatal or serious traffic crashes.

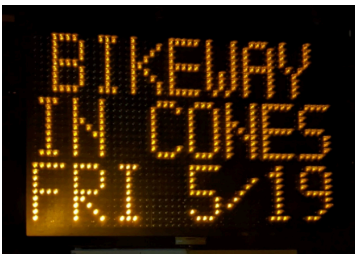
Hanover Bike Walk created a successful demonstration project of bike lanes protected by cones heading north into town on Lebanon by “Sand Hill” — and received overwhelmingly positive feedback by people riding bicycles and driving cars that these lanes should be physically separated by thin vertical delineators.

As roads were repaved, Hanover Bike Walk worked with the Town to implement Complete Streets, such as upgrading the 3-legged crosswalk to a 4-legged crosswalk at South Street & Currier Street, and designing a wider, safer, northbound bike lane along Lyme Road between Park Street and Reservoir Road.

Working with Hanover Police Department Hanover Bike Walk continues to [map all reported car crashes with people walking or biking](#) to help identify problem spots.

Hanover Bike Walk is the community sponsor of a Thayer Engineering capstone project, where Dartmouth engineers designed a mobile, automated Walk Bike Census Tool to count people walking and biking and assist in town planning efforts.

Hanover Bike Walk helped with a series of community events, such as volunteering at the E-Bike Lending Library, hosting neighborhood Walk ‘n Rolls, providing a bike valet, and orchestrating a lively Bike Rodeo at the Ray School, with the introduction of the Trishaw - a tricycle designed to transport passengers!



CAPITAL IMPROVEMENT PROGRAM COMMITTEE

TOWN OF HANOVER FY25-FY30 CAPITAL IMPROVEMENT PROGRAM

Executive Summary

This report of the Capital Improvement Program Committee (CIPC) is the Town of Hanover's first formal Capital Improvement Program (CIP). The CIP identifies Hanover's capital needs based on requests submitted by Town departments and indicates how they might be funded over a six-year period. The CIP is a planning document intended to support and promote: identification of potential capital improvement projects; public discussion of proposed projects' feasibility, impact, and urgency; thorough capital project design, scope definition, and cost estimation; and financial planning to fund approved projects in a way that makes efficient use of Town resources.

A true Capital Improvement Program consists mainly of initiatives or projects designed to augment community infrastructure to meet significant new service requirements. However, because of time and information constraints the CIPC faced this year, the FY25-FY30 CIP is a hybrid capital improvement/capital replacement program that includes a few new capital projects along with capital replacements that were scheduled in prior years.¹ The committee focused on assessing 28 capital expenditures proposed by Town departments for FY25. (An additional 140 expenditures proposed for the FY26-FY30 period were reviewed but not assessed in detail.) Based on its assessment, the CIPC recommends appropriations be made in FY25 for the two new capital improvement projects and 20 previously-scheduled capital asset replacements² listed below.

Capital Projects/Assets Recommended for FY25 Funding by Capital Reserve Fund and Project/Asset Type*

Capital Project/Asset	Associated Capital Reserve Fund	Expected Life (Years)	Cost	
			\$	%
Shared street vision plan and a street concept design for Hanover	N/A	15	93,055	4%
Howe Library Building Envelope Upgrade	N/A	40	433,180	17%
New Subtotal			526,235	21%
Heat Pumps FD	Fire	30	180,000	7%
Metal Door Replacement phase 3 of 3	Fire	30	16,000	1%
Expansion Joint and Capstones	Parking	5	34,200	1%
Pay & Display Meter Station (4)	Parking	10	30,000	1%
Firearms & related equipment	Police	10	23,000	1%
Road Side Tractor	Highway	20	220,000	9%
Truck 15 -F550	Highway	10	130,491	5%
Truck 4 pickup (Grounds) upgrade to 550	Highway	10	89,116	4%
Truck 18 -F350 Pickup	Highway	6	72,141	3%
Truck 26 pickup F350	Highway	6	72,141	3%
Cement Trailer LMC	Waste_Water	20	13,000	1%
1 TON Utility truck	Water	15	82,400	3%
Water Meters phase 2	Waste_Water	15	210,000	8%
Water Meters phase 2	Water	15	210,000	8%
Access Road	Waste_Water	20	230,000	9%
UG Power & fiber Replacement	Waste_Water	50	120,000	5%
Fire Car #2	Fire	10	84,872	3%
Thermal Imaging Camera B	Fire	10	33,230	1%
Park/Wheelock Control Cabinet	Road Construction	20	74,000	3%
Main/Wheelock Control Cabinet	Road Construction	20	64,000	3%
Previously Scheduled Subtotal			1,988,591	79%
TOTAL			2,514,826	100%
*"New" or "Previously Scheduled"				

Regarding capital expenditures proposed for FY26-FY30, the CIPC this year makes no recommendations about whether they should be funded in the future. For reference, these proposals are listed without comment in **Section 4** and include ten new capital improvement projects and 132 previously-scheduled asset replacements.

¹ Historically, Hanover's capital planning entailed inventorying and financing the replacement or upgrading of existing hard assets (e.g., roads, bridges, buildings, etc.). As part of the annual budget process, departments with large asset inventories (e.g., DPW, HFD, and HPD) would submit requests for asset replacements in specific years. These replacements then would be scheduled and updated in a ten-year capital asset financing plan maintained by the Public Works Director.

² Six of the proposed FY25 expenditures initially submitted are not included; four new proposals were withdrawn, and two asset replacement requests were deferred to later years.

CAPITAL IMPROVEMENT PROGRAM COMMITTEE

TOWN OF HANOVER FY25-FY30 CAPITAL IMPROVEMENT PROGRAM

During this year's Capital Improvement Program development process, the committee has come to appreciate how the CIP in time could be used to provide substantial additional value for the Town well beyond the exigencies of the annual budgeting process. In particular, the CIP has the potential to:

- Support implementation of the Town's long-range master plan by standardizing a rigorous process for considering related capital projects;
- Strengthen Town governance by bringing more transparency and focus to annual appropriations from and funding of capital accounts;
- Help address Town affordability issues by highlighting growth that could increase the tax base, by optimizing financing options to lower aggregate capital costs, by identifying opportunities to use alternative capital financing (e.g., Tax Increment Finance districts and impact fees) to offset costs, and by incorporating a long-term tax planning model to show the impact of proposed capital improvements on tax rates over time;
- Increase the resiliency of Town infrastructure by promoting climate change "hardening" strategies;
- Improve Town development planning and operations by identifying capital efficiencies that might be gained through collaborations between the Town and school districts and/or between the Town and its regional neighbors, and by providing benchmarks to compare Hanover's progress to that of peer communities.

The CIPC looks forward to working with the Selectboard and Town management in the coming year to improve the CIP development process and set the stage for realizing the full potential of the Town of Hanover's Capital Improvement Program in the future.

Town of Hanover FY25-FY30 Capital Improvement Program

Capital Improvement Program Committee
Presentation to the Selectboard

February 28, 2024

Overview

- Hanover's Capital Needs by the Numbers
- Capital Projects/Assets Recommended for FY25 Funding
- FY26-FY30 Capital Expenditure Requests for Future Consideration
- CIP Process Recommendations
- Q&A

Hanover's Capital Needs by the Numbers

Department Capital Expenditure Requests

	# of Projects or Assets Requested	# of New Requests	# of Legacy Requests	Total Estimated Cost	CIPC Action
FY25	22	2	20	\$2.5M	Recommend all requests
FY26-FY30	142	10	132	\$56.2M	Include in CIP without recommendations
FY31-FY99	249	2	247	\$56.4M	List for information only
All Together	413	14	399	\$115.1M	

Capital Projects/Assets Recommended for FY25 Funding

Capital Project/Asset	Associated Capital Reserve Fund	Expected Life (Years)	Cost	
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Access Road	Waste_Water	20	230,000	9%
UG Power & fiber Replacement	Waste_Water	50	120,000	5%
Fire Car #2	Fire	10	84,872	3%
Thermal Imaging Camera B	Fire	10	33,230	1%
Park/Wheellock Control Cabinet	Road Construction	20	74,000	3%
Main/Wheellock Control Cabinet	Road Construction	20	64,000	3%
Previously Scheduled Subtotal			1,988,591	79%
TOTAL			2,514,826	100%

***New** or "Previously Scheduled"



FY26-FY30 Capital Expenditure Requests for Future Consideration

10 Projects

Project/Asset Type	FY26	FY27	FY28	FY29	FY30	FY26-FY30 Total \$	%
New Capital Improvement Projects	29,962,600	700,000	1,500,000	475,000	80,000	32,717,600	58%
Previously Scheduled Capital Asset Replacements	3,056,339	1,342,526	3,774,554	10,966,964	4,333,924	23,474,307	42%
TOTAL	33,018,939	2,042,526	5,274,554	11,441,964	4,413,924	56,191,907	100%

FY26

- Etna Library Outdoor Story Circle
- EMS Ventilators
- Town Facility Analysis
- South Main Street Reconstruction
- Greensboro Road, Great Hollow Road, and Etna Road Ownership Transfer and Upgrades

FY27-FY30

- Second Addition to Etna Library building
- Etna Village Redesign and Construction
- Howe Library Window Replacement
- Howe Library Elevator Removal
- Sidewalks and Wall Howe Entrance

CIP Process Recommendations

1. Allocate Sufficient Time for Capital Improvement Program Development



2. Implement an Enterprise-wide Capital Project Management Platform

- Central platform to manage CIP proposal information and related tasks across departments
- No more reliance on one spreadsheet to track millions of dollars' worth of proposals

3. Promote Alternative Financing for New CIP Projects

- Preparation for multi-year, multi-\$M projects stemming from Master Plan and deferred maintenance
- Solicitation of financing options from Departments and stakeholders as part of CIP proposals

CONSERVATION COMMISSION

The primary purpose of the Commission is to assure the proper utilization and protection of the natural and water resources of the Town of Hanover. The Commission shall conduct research and keep an index of all open space and natural, aesthetic or ecological areas within the town. The commission shall advise the Selectboard, the Planning Board, the Zoning Board of Adjustment, the New Hampshire Department of Environmental Services, and other state and federal agencies. Other purposes of the Commission are to preserve and maintain lands of natural resource importance, to monitor conservation easements, to maintain a trail network, to conduct a conservation education program, and to cooperate with other conservation organizations.

The Conservation Commission, along with other local, regional, statewide and federal partners, has worked to make open space available not only as a backdrop to our built environment, a support to natural systems and a source of daily inspiration, but also for hiking, skiing, snowshoeing, dog walking, wildlife habitat, protection of water quality, and access to nature. The Commission maintains nearly 50 miles of Town trails (part of the 108 miles of trails in Town), stewards 39 Town-owned conservation properties and monitors 24 conservation easements.

The Conservation Commission was established by the 1966 Hanover Town Meeting “for the proper utilization and protection of the natural resources and for the protection of watershed resources of Hanover.” Important natural resources include wetlands, water bodies and groundwater, all critical for our water supplies. Hanover's natural resources also include Town Forests and other conserved lands, and trails. Protecting open space, scenic views, and wildlife habitat are all important to the Commission's goals. The Commission is responsible for educating the public about natural resource topics, monitoring conservation easements, and coordinating our efforts with other public and private conservation agencies. The Commission supports and advises the Board of Selectmen, the Planning Board, and the Zoning Board of Adjustment regarding policies and projects involving conservation issues.

The Commission gets its funding for its every-day activities from the Hanover Town budget; for managing its forest lands from timber harvest revenues; and for land conservation projects from its Conservation Fund and public fund-raising. The Commission's Conservation Fund receives its funds from a 50% share of the Current Use Change tax that is received by the Town from all projects where land use is changed from an open space use to a development use, or when lots are subdivided and are no longer large enough to qualify for current use tax consideration. A portion of the Conservation Fund is also set aside for any legal expenses necessary to protect conserved lands from violations of their conservation easements.

Members of the Commission at year-end 2023 were Whit Spaulding, Chair; Hugh Mellert, Vice-Chair; John Trummel, John Donovan, Matthew Cunningham, Lucretia Witte. Our representative from the Board of Selectmen is Athos Rassias. Our Town staff contact at year end is Rob Houseman. Thank you to all Commissioners and staff for your service!

Conservation Commission Activities in 2023:

Education and Outreach

-“Letting Trees Grow Old” panel <https://www.youtube.com/watch?v=KlRK1ncnr70>

Featuring: William Moomaw: Professor Emeritus of Environmental Policy, Tufts University.

John Roe: Forest Ecologist & Carbon Markets Researcher.

Robert Linck: Conservation Director, New England Wilderness Trust.

Eric Jones: private landowner, 1500 acres of wild, protected lands in New Hampshire.

Daniel Stepanouskas: Consulting Forester in New Hampshire for 35 years.

-”Landscapes and Climate Change” panel <https://www.youtube.com/watch?v=NQQvYvI6yz8>

Featuring: Craig Lane: Chair Norwich Conservation Commission.

Adair Mulligan: Executive Director Hanover Conservancy.

-Ongoing conversations with stakeholders regarding ways to make the natural communities of the Upper Valley healthier and more resilient.

Regulatory

--Collaborated with other Town bodies to encourage higher density housing in developed areas while also protecting areas of Town with high conservation value

-Visited numerous sites, town properties and other locations requiring wetlands or Town Ordinance 4 permitting

-Commented on wetlands applications to Hanover Zoning Administrator, ZBA and/or NH DES

Land Conservation

-Worked with our conservation partners including the Hanover Conservancy, NH Fish & Game, neighboring Conservation Commissions and Land Trusts to apply best management practices for the wise stewardship of open spaces including King Bird Sanctuary, Girl Brook, Goodwin Town Forest, Tunis Brook and many others.

-Monitored conservation easements, and followed up as needed

Ongoing Activities

-Invasives management

-Deer Management

-Trillium monitoring.

Land and Trail management

Volunteer Assistance

Trails Committee: For keeping our trails safe and open to the public, we thank Trails Committee members: Hugh Mellert, Nancy Horton, Doug McIlroy, John Trummel, Tom Jack, Barry Harwick, and Sean Ogle.

Land and Trail Management

-With the assistance of an active Trails Committee, other volunteers and the Upper Valley Trails Alliance, maintained 108 miles of trails.

-Held a number of trail workdays to improve the trail system, such as adding new bog bridges at Highway 38/Hudson Farm; adding a new trail to connect Pasture Road to the Open Meadow and Ridge Trail on Moose Mountain.

-Participated in the recreation management and improvement of trails in the Trescott Company Lands including workdays

-Coordinated with other trail maintainers: UV Land Trust, Hanover Conservancy, Pine Park Association, Appalachian Trail Conservancy, UV Trails Alliance, Dartmouth Outing Club, Cardigan Mountain Highlanders

- Worked with neighborhood groups in their effort to control Garlic Mustard. Harvested bags of Garlic Mustard collected at Tenney Park. Special thanks to Parks and Recreation for hauling the bags to the landfill.
- Applied for and was awarded 150 special deer management antlerless permits which were distributed by lottery for hunting in the 3800-acre special deer management area
- Trail clearing, repair, improvements on the following Trails:
Girl Brook East, Harris Trail, Hudson/Highway 38, Dot Strong Trail at Balch Hill, Audrey McCallum Trail.
- Prepared 2 forty foot logs for a future bridge at Farr Field/Mink Brook.
- Major trail repair of erosion on the River Trail.
- Split rail fence installed to protect sensitive plants on the River Trail/Mink Brook East.
- Indian Ridge Trail ownership transferred to the City of Lebanon.
- Participated in Earth Day Invasive Plant removal with Hanover High Environmental Club.

Special Thanks to the following trail volunteers who helped in many trail projects: Bill Young, Sarah Young, Don Esinhart, Ned Gallagher, Bruce Atwood, Myrilla Hartkopf, Adair Mulligan, Barry Matthews, Nancy Horton, Jamie Horton, Bob Brentrup, John Trummel, John Donovan, Theresa Ciambra, Scott Farr, Barry Harwick, Tom Mead, Doug McIlroy, Barbara McIlroy, Joe Danna, Dan Collison, Avery Hoppa, Joel Wood, Michael Lunter, Ashton Todd, Laurent Perreard, and BJ Premore.

Special Thank you!

There are many people to thank for their roles in supporting the Conservation Commission's work and community engagement over the past year. In particular we would like to thank the Parks and Recreation Dept and The Department of Public Works for their help in maintaining so many of the properties which make this town unique. We would also like to thank Rob Houseman, Director of Planning, for his insights, expertise, and patient support.

We are most grateful to Carol Baum and the Baum Non-Endowed Fund Community Foundation of Grundy County. The Baum family's generosity and commitment to conservation areas in Hanover leaves a legacy of wise stewardship for generations to come.

Questions about the Conservation Commission? Email the chair, Whit Spaulding, at whitspa64@duck.com

Biodiversity Committee

Restoration Work by the Biodiversity Committee:

Mink Brook Community Forest - wild parsnip was removed along an approximate 2,000-foot stretch of Greensboro Road.

Girl Brook Trail - invasive plants too large for volunteers to manage were flagged for follow up treatment by Dartmouth College.

The Tanzi Tract - 5 sizeable garlic mustard colonies and 7 barberry colonies were manually removed.

Hanover Town Forest - newly emergent Coltsfoot plants that appeared on the logging access road were removed to prevent their spread into the adjacent logged landscape.

To help contain the further townwide spread of garlic mustard, (a very aggressive and noxious plant), we promote an annual coordinated effort. In 2023, 96 contractor-sized plastic bags of garlic mustard were pulled by volunteers. (Compare this with 88 bags collected in 2022): Roughly 24 neighborhoods were involved; 20 additional bags were collected after the May 21st pick up deadline.

Hanover High School Environmental Club - Earth Day Project:

Recruited adult volunteers to assist students with the removal of invasive glossy buckthorn and burning bush shrubs on Hanover High School grounds.

Trillium Monitoring,

18 volunteers monitored 10 Trillium stations used to determine deer browse levels in representative areas of Hanover. The reports are filed with NH Fish & Game to accompany request for the special Doe Hunting Permits.

Biodiversity Committee Members:

Jason Berard, Michael Lunter, Barbara McIlroy, Joyce Noll, Diana McNamara, Myrilla Hartkopf, and Chair John Donovan. The Committee assisted with the '*Let Trees Grow Old*' event in July and drafted a job description for a town steward to assist in coordinating efforts for planning and work on town lands.

Project Volunteers:

A partial list of helpers with garlic mustard: Kari Asmus, Hugh Mellert, Avery Hoppa, Joel Wood, Pat Glowa, Don Kollisch, Susan and Steve Shadford, Bill and Sarah Young, Nancy Miles, Alpha Chi Alpha, Sandy Chivers, Kathy Gerrity, Caitlin Gallagher, Karen Geiling.

Trillium monitoring helpers include Joyce Noll, Betsy Derrick, Betsy Eaton, Sandra Johnson, Vicki Drucker, Julie Smith, Betsy Storrs, Karen Sluzenski, Judy Oxman, Joel Wood, Michael Lunter, Margi Bragg, Mary Ann Rankin, Craig Layne, Christiana Whittington, Kari Asmus, B McIlroy.

PLANNING BOARD

The Planning Board met throughout FY 23 to further re-envision Hanover’s community framework summarized within the Sustainability Master Plan. The Planning Board has been working diligently to implement changes to the zoning ordinance, which now allows for some infill development near downtown. This is a significant step towards achieving the goals outlined in the recently concluded Sustainability Master Plan. The Board is excited to see these changes' positive impact on the community in the coming years.

The New Hampshire Housing awarded a grant to the town to help study and change the ordinance to promote Hanover's fair share of housing in the Upper Valley. A consultant, Opticos Design, Inc., was hired based on their background as the Architects of the Missing Middle Housing movement. They have assembled a comprehensive analysis identifying barriers to housing creation within the Zoning Ordinance. The final report was issued in September 2023 and will support the implementation of revisions to the Zoning Ordinance over the next several years. This will ensure more significant equity and housing access for all community residents.

Overall, the Planning Board is committed to ensuring that Hanover continues to be a vibrant and sustainable community. The recent changes to the zoning ordinance are a crucial step towards achieving this goal. The Board looks forward to continuing its work in close collaboration with community members.

The Planning Board met twelve times to review projects, work on town regulations, and further understand the application of New Hampshire planning law.

During its meetings in FY2023, the Planning Board’s work included:

Reviewing and approving site plans at:

- 63 South Main Street – new exterior lighting.
- 30 Lyme Road – new 397-bed student housing.
- 4 West Wheelock – modification of site plan.
- 34 South Main Street – new exterior lighting.
- 49 Thayer Drive – new exterior lighting.
- 15 College Street – new exterior lighting.
- 14 West Wheelock – new multi-family building.
- 15 Webster Ave – new exterior lighting.
- 41 Lebanon Street – renovations to the high school track and field.

Reviewing and approving Minor Lot line adjustments at:

- 10 Meadow Lane.
- 14 Etna Road.

Reviewing and approving a voluntary lot merger at:

- 6 Ledyard Lane – two parcels merged.

Reviewing and approving subdivisions to create two new lots each at:

- 71 Stevens Road.
- 2.5 Balch Hill Lane.

	Workshops	Public hearings
Site Plan Regulations	4	1
Zoning Ordinance	6	2

The Minor Projects Review Committee, comprising Town employees, met six times to review and approve minor site plan projects at:

- 3, 5, 7 Wheelock Wood – exterior condensers.
- 9 West Wheelock – pavilion, drainage, and walkways.
- 25 College Hill – exterior condensers.
- 4 Wheelock Wood – exterior condensers.
- 5 East Wheelock Street – exterior condenser.
- 17 College Hill – exterior condenser.
- 8 Wheelock Wood – exterior condenser.
- 15 Great Hollow Road – exterior condenser.
- 41 Lebanon Street – exterior condenser.
- 80 Reservoir Road – land disturbance for outdoor recreation.
- 39 Forest Edge Drive – exterior condenser.
- 71 Lyme Road – exterior condenser.

The members of the Planning Board as of June 30, 2023, are Jarett Berke, Brian Edwards (chair), Elizabeth Esinhart (vice-chair), Iain Sim, Paul Simon, and Kristine McDevitt. Nancy Carter and Jennie Chamberlin serve as Board of Selectmen and Alternate representatives, respectively. Alternates Jack O'Toole, Catherine Rieke, and Michael Cox attend meetings and are ready to fill in for members who cannot sit on a particular case or participate in a meeting. The Board of Selectmen appoints Planning Board members and alternates.

Generally, the Planning Board hears applications for subdivision and site plan review on the first of each month. The Board's Master Plan Advisory Committee, whose report you can also find in this document, meets every second Tuesday of the month. The public is cordially invited to attend and participate in all meetings of the Planning Board and the Master Plan Advisory Committee. The Planning Board welcomes your comments in writing or by email at alex.taft@hanovernh.org.

The Master Plan, Zoning Ordinance, and land use regulations may be viewed on the Town's website, HanoverNH.org. Copies may also be purchased at the Planning and Zoning Office.

PLANNING BOARD (FY2023: 07/2022-06/2023)

Site Plan Review – Major Projects, Design Review & Modifications	8
Planned Residential Developments & Continuing Care Retirement Communities	-
Major Subdivisions	-
Minor Subdivisions	2
Subdivision Modifications	-
Lot Line Adjustments/Voluntary Mergers	3
Prelim Plans, Revocations, Scenic Roads, etc.	1
Projects of Regional Impact	0
Site Plan Review – Minor Projects	13
Field Changes	4
TOTAL FEES COLLECTED	\$38,455.25
Other Business	
Site Plan Regulation Amendments	1
Zoning Amendments	6
Meetings	12 PB / 6 MPRC
Site Visits	1

MASTER PLAN ADVISORY COMMITTEE

The Master Plan Advisory Committee was formed as a subcommittee of the Planning Board to steward our *Sustainable Master Plan* process and craft its contents. Working with town staff and consultants, VHB, the Committee has updated the 2003 *Master Plan*'s narrative and focus, such that the new plan aligns with the principles of sustainability to:

Meet the needs of the town and regional in the present without compromising abilities of future generations to meet their own needs in consideration of changing climate conditions. Moreover, the plan will provide guidance to support a cohesive community that can take action to balance the environment and economics, with a strong focus on justice and equity.

The Committee started its work in September 2021. The first tasks focused on reaching out to the public to gather input on the community's ideas for a "vision" and where and how development should occur in the future. Based on the vision and preferences expressed by the community, the Committee developed goals and strategies. The *Plan* narrative was written around the direction set by the community.

In 2023, the Committee met 15 times to work on the *Plan*, refining the goals and strategies and drafting content for each of nine chapters with the themes:

- Future land use
- Expanding housing opportunity
- Fostering inclusive economic resilience
- Celebrating our character
- Advancing multi-modal transportation
- Promoting downtown vibrancy
- Addressing climate change
- Improving health and well-being for all
- Being accountable and collaborative

Appendices were added to a few of the chapters to provide more background data.

In mid-October a series of open houses and outreach events were held to publicize the draft plan and to gather input from the community. In December, the draft *Plan* was compiled and made available to the public for review in anticipation of a public hearing on the *Plan* in early 2024.

The Planning Board will consider adoption of the *Plan* following public hearing(s). At that time the Master Plan Advisory Committee will have completed its work. The *Plan* may be viewed at the *Master Plan* website [Hanover Sustainability Master Plan | Hanover, New Hampshire \(hanovernhmasterplan.com\)](https://hanovernhmasterplan.com) or from the Town website [Hanover, NH | Official Website \(hanovernh.org\)](https://hanovernh.org).

Committee members are:

Beth Esinhart, Chair	Yolanda Baumgartner	Jarett Berke	Brian Edwards
Eric Hryniewicz	Chris Kennedy	Paul Simon	Joanna Whitcomb



SUSTAINABLE HANOVER

This was another year of significant transitions for Sustainable Hanover (SH). In December, we lost Marjorie Rogalski who, sadly, passed away in Santa Barbara, CA. Marjorie was a founding member and cornerstone of SH. We are grateful for her kindness, persistence, and endless contributions, as celebrated in our SH Newsletter when she stepped down as SH's Co-Chair (<https://bit.ly/4cmEU8w>). We miss her terribly.

At the end of December, April Salas resigned as Hanover's first Director of Sustainability. We will be forever grateful for her enormous, long-lasting contributions discussed in this SH Newsletter article <https://bit.ly/43oxuNV>. Stowe Beam stepped down from the SH Committee after moving to Lyme but is kindly remaining on our Communications Team to lead website development. We welcomed Nancy Carter as our Select Board Representative and are delighted that Ben Steele, Transportation Chair, has agreed to serve also as an Energy co-chair.

In October we held our first in-person retreat since the pandemic. Twenty-five volunteers attended. Robin Kaiser Gish generously hosted at her home, and Sarah Brock of Vital Communities facilitated. Following a presentation on Hanover's Sustainability Master Plan by Chris Kennedy, who along with Yolanda Baumgartner served on its Advisory Committee, participants discussed ways to support this plan, establishing both one and five year priorities.

SH is collaborating with others more than ever. This year our partners included: Apparel Impact, Church of Christ at Dartmouth College, the Community Power Coalition of New Hampshire, the Coop Food Stores, Dartmouth Bikes, Dartmouth College, Earthjustice, Hanover Bike/Walk, Hanover Conservancy, Hanover Conservation Commission, the Hanover Garden Club, Hanover Lions Club, Hanover Rotary, Hypertherm, Kendall, the Lebanon Energy Advisory Committee, the Norwich Congregational Church, the Norwich Energy Committee, the Norwich Solid Waste Committee, Resilient Buildings Group, SAU 70, Sheridan Press, the Upper Valley Chapter of the Granite State Organizing Project, and Vital Communities.

Volunteers are crucial to our success. More than 100 contributed their time, 30 of them in one or more ongoing roles. We appreciate each and every one. We welcome more. Those interested can check out our website to see the many ways they can contribute (<https://sustainablehanovernh.org/volunteer>).

We were very fortunate to enjoy outstanding support from town staff, including Rob Houseman, Planning Director; Pete Kulbacki, Public Works Director; Kerry Osgood, Executive Assistant; April Salas, Sustainability Director; and Alex Torpey, Town Manager.

ENERGY

It's been nearly seven years since the Town of Hanover voted to adopt its Ready for 100 goals of having the entire town use 100% renewable sources of energy for its electricity by 2030 followed by transportation, heating and cooling by 2050. Soon after, Sustainable Hanover launched its Energy Initiative to "lead, support, and engage the community in efforts to achieve" these goals. While we have a long way to go, we are making strides.

ELECTRICITY

We are making good progress towards our 2030 goal of 100% renewably sourced electricity. The town of Hanover continues to lead by example. Solar panels installed on town properties now offset nearly 100% of the electricity needed for town operations.

As of 2023, community-wide installed solar totaled 6 megawatts (MWs). This includes systems serving 318, or roughly 10% of our households (2.3 MWs); the municipality's eight installations, including the newest tracker at the Etna Fire Station (2.0 MWs); and Dartmouth's 17 systems (1.6 MW). We expect this number to grow as more take advantage of the 30% credit offered by the federal Inflation Reduction Act of 2022 and more generous local codes making solar viable for more properties. Sustainable Hanover remains a resource for those wishing to install solar.

SH worked intensely for several months to prepare for a smooth rollout of Hanover Community Power (HCP). We hosted a public forum in April, answered numerous emails, and prepared and distributed information through a variety of channels explaining how HCP works, how it provides consumers more power choices, and how it will support innovative programs to shape our energy future. HCP now supplies electricity to the majority of Hanover residents and small businesses with a renewable content exceeding that provided by Liberty or Eversource. The Community Power Coalition of NH (CPCNH) reports Hanover leads all its towns in the percentage of customers opting up to the highest levels of renewable energy content (5.3%). **Though Hanover is leading, we urge ALL customers to enroll in CLEAN 50 or, even better, CLEAN 100. This is one of the easiest and least costly ways to reduce one's carbon footprint and support the Town's renewable electricity goal. One can do this by going to the CPCNH/HCP website (<https://www.communitypowernh.gov/hanover>).**

The cost of power through HCP has continued to drop and beat prices available through Liberty or Eversource. Since its launch, HCP has saved retail customers \$306,000 and added \$139,000 to a reserve that Hanover can use in the future to stabilize rates as well as invest in efficiency and renewable energy projects. CPCNH is beginning to entertain ideas for such projects. It is also beginning to develop community power options for medium and large users.

To date, the utilities have not provided CPCNH with the customer data needed to service net-metering accounts. We support CPCNH's efforts to resolve this issue. We have connected CPCNH with Earthjustice, a premier nonprofit public interest environmental law organization with ties to the Upper Valley, in hopes that they might accelerate conversations with the Public Utilities Commission.

TRANSPORTATION

Hanover continues to make progress towards the goal of 100% sustainable transportation by 2050. The number of electric vehicles (EVs) registered in Hanover in 2023 increased 40% over 2022 to a total of 324, about 5% of the cars in the town.

SH participated in several events to raise awareness about EVs and electric bikes (e-bikes). We co-sponsored an EV Expo with Lebanon during National Drive Electric Week in September that included electric cars, bikes, bus, lawn equipment and presentations. In April, SH will co-sponsor an Earth Day EV Expo in West Lebanon. In addition, we published several WHO KNEWS and articles in the SH Newsletter.

To encourage the adoption of EVs, we will need more public chargers. Consequently, we drafted a plan for locating Level 2 and DC fast chargers in Hanover, shared this plan with Dartmouth officials, and will soon share with nearby communities to see how best to coordinate. Such a plan is also useful for obtaining state and federal funding, which we are pursuing. We also participated with the Lebanon Energy Advisory Committee on a project

aimed at encouraging employers to provide EV charging, advised by the federal government's EMPOWER program (<https://www.workplacecharging.com/>).

Volunteers from SH and Hanover Bike Walk again participated with the Upper Valley E-bike Lending Library to host the Library's e-bike fleet for two weeks in June. Unfortunately, many overnight loans and both Saturday Demo Days were rained out by unusually heavy summer storms. However, partnering with students from Dartmouth Bikes, the Demo held at the Irving Energy Institute enjoyed some rare sunshine and attracted many first-time e-bike riders.

THERMAL (HEATING AND COOLING)

Many residents are taking advantage of the federal Inflation Reduction Act of 2022 which offers incentives for installing air-source heat pumps. We are heartened by President Beilock's commitment in words and with funding for the College to accelerate progress toward Dartmouth's zero carbon emission goal. We are also excited that Dartmouth plans to share its innovative practices from scalable projects with members of the community, including its strategy for a district heating system involving hot water instead of steam and using multiple energy sources such as thermal solar, geothermal, and future technologies.

EFFICIENCY

As always, "the greenest energy is the energy we don't use." For the last five years, we have enjoyed partnering with Andrew Hatch of Resilient Buildings Group and his productive energy efficient work using NHSaves money to benefit Hanover's commercial and non-profit sector. This year Andrew moved on from this position (to one with CPCNH). We look forward to his efforts being continued by his colleagues, Brendan Adair and Timothy Yergeau.

A decade-long effort to convert Liberty owned streetlights to LED will be completed soon, converting 504 more streetlights to LEDs. This will cut their power consumption by 75%, yielding an annual savings of over 180,000 kWh. Kudos to Pete Kulbacki of DPW for persevering through many years to bring this about!

In its third year, the Hanover/Norwich Window Dressers team built 260 window inserts of which 25% to 33% were for low-income residences. This project was a collaboration with the Norwich Energy Committee, led by Dennis Robison and Yolanda Baumgartner, involved more than 70 local volunteers, and enjoyed space provided by The Norwich Congregational Church.

EQUITY, INCLUSION, JUSTICE (EIJ)

Value statements adopted in our first year continue to guide our efforts. These include a commitment to "an accessible, inclusive, and equitable process for getting to and maintaining our vision" as well as a dependence upon "ideas, leadership, and participation from entities throughout the town."

We are grateful for the Energy Justice Clinic at Dartmouth with whom we are collaborating for a third year (<https://journeys.dartmouth.edu/ejclinic/current-projects/new-hampshire/>). We also continue to be mindful of EIJ issues in the programs we directly support. Unfortunately, the E-bike Library event for Gile Hill where 61 housing units meet the NH Housing Finance Authority's affordability definition was rained out in 2023, but we are planning to return this year. Twenty-five to 33% of the window inserts built through our Window Dressers Program were subsidized for low-income households. Hanover Community Power continues to make lower cost and higher renewable content electricity available to nearly all residents and businesses, including our most vulnerable.

POLITICAL ENVIRONMENT

The political environments in Washington and Concord will always impact our work. The federal Inflation Reduction Act (IRA) of 2022 has created a more hopeful course for American climate action. **Now in the midst of an especially contentious presidential election, it is important to remember that the single most important thing each of us can do to support our Ready for 100 goals is to vote for individuals whose interests align with ours.**

ENVIRONMENT

WASTE REDUCTION AND RECYCLING (WRRT)

The Waste Reduction and Recycling Team (WRRT) aims to facilitate the disposal of items in a sustainable way. This includes trash, compost and items that can be reused or recycled. This goal extends the life of our landfill and reduces emissions associated with waste disposal.

This summer WRRT and the Hanover Department of Public Works brought to Hanover a customized App called Betterbin. Betterbin is an educational and communication platform that helps users improve their use of local waste management programs. Consumers can use Betterbin to scan an item's UPC barcode and get instructions on how to dispose of it. Additionally, we will use the app to announce events, such as we did for this year's Styrofoam collection. Use this QR code to download the Betterbin app:



The 12th Annual Community Yard Sale held on the Saturday of Labor Day weekend was a huge success! With 91 vendors, the event brought together many satisfied sellers, buyers, and volunteers and grossed \$2,950. We are planning to hold this event again in 2024 as it fulfills all three of our goals -- **Reduce, Reuse, Recycle!**

During Fall, the WRRT completed a project to provide Textile Recycling Bins. Teresa Oden put us in touch with Apparel Impact, a textile recycling company in Bedford, NH that provides and empties free bins accepting textiles, shoes, handbags and other accessories. Bins are located at the 45 Lyme Road parking lot (thanks the Lebanon Property Management Co.), the Hanover Food Coop on South Park Street, and the Department of Public Works on Route 120.

In collaboration with the Norwich Solid Waste Committee, the WRRT held its second Styrofoam collection in January at the Richmond Middle School. This year we also collected holiday string lights. More than 30 volunteers braved a brisk winter morning to pack 38 huge bags (4x4x6) to fill two 26 foot UHaul trucks. This was a 40% increase from last year. The foam was brought in 235 cars (vs. 141 in 2023) and delivered to the Gilford Transfer Station where it was compressed into ingots as material for new manufacturing. Chris Ng and Ben Steele drove the trucks. The public generously donated \$1,455 to cover costs. Unspent funds will support future waste reduction/recycling activities. The following organizations contributed to the success of this event: the SAU, Sheridan Press, the Hanover Rotary, and the Hanover Lions Club.

As a final note, Yolanda Baumgartner and Judi Colla learned about Hypertherm's record as a zero waste facility when they met in February with Robin Tindall, Environmental Stewardship Team Leader. It is a remarkable achievement and a source of inspiration for all!

SUSTAINABLE LANDSCAPES

The initial and signature achievement of Sustainable Landscapes is The Hanover School Street Sustainable Park (HSSSP). This park is within a hundred yards of Main Street, behind the Town Hall parking lot at 10 School Street. Planning for it began in 2017. The original vision was to 1) encourage and model natural sustainable landscape methods that benefit people, plants, shrubs, trees, birds, wildlife, pollinators, healthy soils, and subsurface life; 2) establish a diverse natural habitat on town-owned land in Hanover's town center; and 3) create an ADA accessible park for people of all ages and abilities.

Over the past several years, this vision has largely been realized. We have planted a diversity of native plants, shrubs, and trees to provide food and year-round shelter. We have also created a small-scale stormwater feature that includes: 1) a shallow meandering stone **bio-swale streambed** to collect run-off water from pavement, roofs, and lawn; 2) **berms** or mini-dams in the channel to slow the flow, prevent erosion, allow sediments and pollutants to settle, and encourage water absorption; and 3) a **rain garden** into which the stream bed drops. The Park now includes play areas and swings, sunny and shade seating, solitary and group seating, and a picnic table. It has open lawn areas for various private and Parks and Recreation gatherings and easier maintenance. It is accessible for all ages and abilities.

For helping make this possible, we thank Asa Metcalf (Town Arborist/Grounds Supervisor) and John Sherman (Director of Parks and Recreation). Special appreciation to gardener Case Ohz for the spring surprise of 300 daffodils and crocuses planted the previous fall. **To have a bigger environmental impact, the HSSSP needs continuing support from town staff and volunteers. We invite you not only to visit but also to support its care and maintenance.**

Looking ahead, we are exploring with the Hanover Garden Club ways to promote biodiversity and natural habitats throughout Hanover. And, thanks to the longtime advocacy of Marjorie Rogalski and the leadership of Hanover resident Melanie Podolek and John Sherman, Director of Parks and Recreation, the option of green burials in Hanover's Pine Knoll Cemetery was advanced and should become possible soon.

COMMUNITY CLIMATE CONNECTIONS

Community Climate Connections (C3) disseminates information about Sustainable Hanover (SH) initiatives and activities to the Hanover community. It also researches and shares information on a wide variety of topics focused on educating the community about ways to live more sustainable and resilient lives. C3 delivers information by posting WHO KNEWs every Tuesday on the Hanover listserv and on the SH website, where they are archived.

COMMUNICATIONS

The Communications Team meets weekly via zoom and supports all our projects. Initially, it focused on getting the SH website up and running. It later expanded to include representation from C3. This year, Dennis Robison, editor of the SH Newsletter, joined. Together, we are more effective in anticipating what needs to be communicated and determining how best to reach appropriate audiences.

Respectfully submitted, Yolanda Baumgartner and Judi Colla

Sustainable Hanover Committee: Yolanda Baumgartner (Co-Chair), Stowe Beam, Barbara Callaway, Nancy Carter (Selectboard Representative), Judi Colla (Co-Chair), Susan Edwards, Rob Houseman (Director, Planning and Zoning), Chris Kennedy, Peter Kulbacki (Director, Public Works), Catherine Rieke, Dennis Robison, Marjorie Rogalski, April Salas (Director of Sustainability), Nancy Serrell, Lynn Sheldon, Marcus Welker (Dartmouth College). **Communications:** Yolanda Baumgartner, Stowe Beam (Webmaster), Barbara Callaway, Judi Colla (Chair), Doug McIlroy, Catherine Rieke, Dennis Robison, Marjorie Rogalski. **Community Climate Connections:** Barbara Callaway (Chair), Susan Edwards, Robin Kaiser, Barbara McIlroy, Rebecca Paquette,

Judith Pettingel, Sarah Young. **Energy:** Yolanda Baumgartner (Co-Chair), Stowe Beam, Bill Brown, Barbara Callaway, Judi Colla (Co-Chair), Robin Kaiser Gish, Rob Houseman (Director, Planning and Zoning), Peter Kulbacki (Director, Public Works), Dennis Robison, Marjorie Rogalski, April Salas (Sustainability Director), Ben Steele, Robert Taylor. **Waste Reduction and Recycling:** Libby Barry, Mary Donin, Susan Edwards, Carolyn Frye, Joyce Noll, Teresa Oden, Lynn Sheldon (Chair). **Sustaining Landscapes:** Susan Edwards, Asa Metcalf (Town Arborist), Lyn Swett Miller, Judith Reeve (Chair), Catherine Rieke, John Sherman (Director, Parks & Recreation). **Transportation:** Yolanda Baumgartner, Sherry Boschert, Bill Brown, Judi Colla, Dennis Robison, Marjorie Rogalski, Ben Steele (Chair). **E-bikes:** Yolanda Baumgartner, Ann Carper, Jennie Chamberlain, David Dostal, Rich Greger, Beth McKinnon, Mary Ann Rankin.

ZONING BOARD OF ADJUSTMENT

State Statute allows up to ten Zoning Board of Adjustment (ZBA) members consisting of not more than five full members and five alternate members appointed by the Selectboard. The current full members are H. Bernard Waugh, Chair; William Fischel, Vice-Chair, Richard Green, Clerk, Elizabeth Esinhart, and Jeremy Eggleton. The alternate member is Matt Stover.

Generally, the ZBA holds public hearings each month, usually on the fourth Thursday of the month to hear appeals and application that have been submitted the prior month. A deliberative session is generally scheduled separately, often on the following Thursday evening, at which time a final decision is arrived at and voted on. Both public hearings and deliberation meetings are open to the public, however no additional testimony is allowed during deliberations.

ZBA applications are available at: hanovernh.org/planning-zoning-codes/pages/applications.

The Zoning Ordinance may be viewed at: <https://www.hanovernh.org/files> (under Zoning Board of Adjustment). Copies may be purchased at the Planning, Zoning & Codes Office.

The chart below indicates the activity of the ZBA in 2023.

Appeals of Administrative Decision	2
Building Code appeals	-
Equitable Waivers	1
Rehearing requests	1
Rehearings	1
RSA 674:41	-
Special Exception	6
Special Exception Wetlands	4
Variance	6
Other	-
TOTAL FEES COLLECTED	\$9,790
Public hearings / Deliberations	10/7



Hanover saw a significant increase in bus ridership in 2023, with **565,868 trips taken on Advance Transit from Hanover compared to 461,526 in 2022**. We are grateful to all of the Hanover residents who rode Advance Transit last year, and we welcome any who are interested in Hanover's convenient, fare-free public transit system to check out our new instructional videos and brochures on our website at <https://advancetransit.com/how-to-ride/>

Enhanced Schedules and Easier Connections

Later Evening Service: September 2023 brought expanded schedules to improve convenience for our Hanover riders. Thanks in part to financial contributions from the Town of Hanover and Dartmouth College, we were able to extend the bus service on our Blue, Red, Green, and Orange routes two hours later in the evening. We are so excited to have implemented this long-time request from our riders.

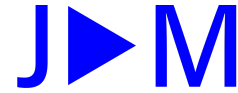
New Saturday Service: In addition to later evening service, we also added 10 hours of bus service on Saturdays. The Saturday Blue-Red route allows Hanover residents a one-seat ride to Downtown Lebanon, Miracle Mile, and the Rte. 12A shopping plazas. The Saturday Green route provides easy access to Sachem Village, the Norwich Farmers Market on Route 5, White River Junction, and Kilton Library in West Lebanon, where riders can transfer to our Saturday Orange route serving downtown White River Junction and the Upper Valley Aquatic Center.

More Frequency: The Yellow route now mirrors the path of the Orange route between West Lebanon and Hanover, with additional mid-day trips. These changes offer Hanover residents a one-seat ride to the Upper Valley Aquatic Center. Additionally, between the Orange and the Yellow routes, there is now a bus every thirty minutes between Hanover, West Lebanon, and White River Junction during the day.

We are very grateful for Hanover's Support!

Contributions of town funds allowed us to apply for Federal Transit Administration grants, which cover 50 to 80 percent of our operations expenses. To receive these federal grants, we must also raise funds from local sources, which include contributions from: institutions like Dartmouth College and DHMC; operating support from the states of New Hampshire and Vermont; contributions from Hanover and all the municipalities in our service area; donations from riders, individuals, foundations, and local businesses; and revenue earned through our advertising and sponsorship programs. We are so grateful for support from all these groups, and we look forward to continuing our collaboration in years to come to make this important service available to you and your neighbors.





Junction Arts & Media

Building community in the Upper Valley through the media arts

uvjam.org

2023 ANNUAL REPORT

Submitted to the Town of Hanover, NH

Dear Hanover Community:

JAM – Junction Arts & Media worked closely with the Town of Hanover, NH again in 2023 to provide local media coverage on cable television and streaming, media education for all ages, and production services with the aim to catalyze civic participation; safeguard transparency in local government; give voice to diverse perspectives and foster constructive dialogue; support media literacy; and inspire creativity to harness the power of media for our common good.

Local Municipal Government and School District Meetings: In 2023 JAM (formerly CATV, Inc.) recorded, broadcast, streamed, and archived Hanover community events, local municipal meetings, Hanover’s Annual Town Meeting, and school board meetings (SAU70, Dresden, and Hanover) on local cable TV channels (1085/1075 Comcast), streaming on the Internet via uvjam.org, and on JAM’s YouTube channel. For ease of access and content navigation, JAM continued our service of “chaptering” meetings by agenda item, enabling users to jump to relevant topics; we also maintained the Hanover-specific playlists for meetings and community content on JAM’s YouTube.

Media Education & Events: JAM’s 2023 media arts programs fostered media literacy and multimedia creativity for all ages in Hanover and Upper Valley. JAM Camp (summer), JAM Club (after-school program), and film contests (48-Hour Film Slam, Pitchfest, and Halloween-o-thon) gave approximately 75 youth and young adults the opportunity to learn media production skills and grow creatively. JAM’s Saturday “pop-up” workshops gave all ages the chance to learn animation, “Zine”-making, and time-lapse cinematography for regenerative agriculture. JAM’s weekly Equipment Orientations gave approximately 60 Upper Valley residents skills for DIY podcasting and video production, and JAM continued to circulate Audio/Video equipment and offer a recording studio at our new Audio Studio (basement of Center for Cartoon Studies) at no charge to all Hanover residents. JAM events, including White River Indie Film Festival, Pride Prom, Farm-to-Film Festival, and various media arts exhibits welcomed approximately 3,000 Upper Valley residents for community-building media arts experiences.

Media Production Services & Content Sharing: JAM’s ongoing monthly production services for municipal meetings and school districts included the functions of hybrid

uvjam.org // tel. 802/295-6688 // info@uvjam.org

Thank you for supporting JAM’s non-profit mission to build community in the Upper Valley through media arts!

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(Zoom) formats (for school board meetings, since 2020) in addition to cable television and YouTube streaming. JAM also provided media coverage for community events and continued to partner with Hanover-based organizations, including Howe Library, Sustainable Hanover, Upper Valley Land Trust, Church of Christ, Dartmouth College, Mighty Yoga, and many other Hanover entities to distribute locally created content, strengthening local identity and sense of belonging for all. JAM production services also provided valuable school-to-career training for local residents seeking to find career paths in media production.

Strategic Plan: Free speech and democratic participation remain core to JAM's DNA, and we are excited to continue evolving in partnership with our service area towns to meet our mission. JAM recently completed its first three-year [Strategic Plan](#) charting our path to JAM's next chapter as the Upper Valley's trusted non-profit media arts organization. In this plan, JAM reaffirms its commitment to the values of creativity, diversity, democracy, community, and empowerment. JAM's strategic priorities for 2024-2027 are to: (1) Build a durable and sustainable home for JAM; (2) cultivate a thriving media arts community in the Upper Valley; and (3) improve the quality of life in the Upper Valley through high quality, locally-generated media. Please see our website for detailed objectives to implement the Strategic Plan.

Funding for JAM depends on cable TV subscriber fees collected by Hanover's cable provider, Comcast, and contractually shared with the Town of Hanover in exchange for Comcast's use of Hanover's public right of way to ensure public access media services. In an era of shrinking local media (print and broadcast) providers, we remain steadfastly committed to safeguarding public access for the Town of Hanover.

JAM wishes to thank the residents of Hanover for your continued partnership to provide high-quality, locally produced and accountable non-profit media services for the benefit of all members of the community. We also thank Hanover Town Manager Alex Torpey for his continued service on JAM's Board of Directors.



Submitted by Samantha Davidson Green, Executive Director



UPPER VALLEY BUSINESS ALLIANCE

The Upper Valley Business Alliance (UVBA) had a busy year in 2023.

UVBA provided testimony to the NH Legislature on SB 221, the Childcare Facility Property Tax Exemption. This bill would allow municipalities the ability to give childcare facilities who own their buildings a credit towards their property taxes. Lack of available childcare is a key obstacle for many parents in maintaining employment.

UVBA supported the efforts of the NH Public Transportation Coalition to increase funding for regional bus systems, a key resource for workers to travel to their place of employment.

Our workforce programs such as the Upper Valley Young Professionals and Upper Valley BIPOC Network were very active in helping our members retain employees and make newly relocated hires feel welcome in the Upper Valley.

UVBA launched a shop local promotion with the Local LUV Gift Cards. The purpose of the gift cards is to encourage local spending and support our Upper Valley retailers, restaurants, and services.

UVBA's Upper Valley Arts Alliance contracted with the Americans for the Arts to participate in the regional economic impact study of the arts on the Upper Valley economy. The study showed that the arts contribute over \$18 million to the Upper Valley economy.

In December, UVBA in partnership with the Hanover Parks & Recreation for the annual Celebrate the Season to kick off the holiday season. The event was very well attended with a chili cook off, the traditional Dartmouth tree lighting, Santa and friends at Mascoma Bank and the participation of many downtown businesses. Over 2500 attended.

Our MedTech Collaborative held a widely regarded conference at the Hanover Inn that brought 300 medtech professionals from all over New England to showcase our region as a place to start and grow a technology company.

Through the UVBA Foundation, we began a micro- grant program giving funding to 4 BIPOC-owned (and women-owned) businesses in June.

UVBA is serving as a test case for the USDA "Tourism, Resiliency, and Indicators for Post-Pandemic Planning" project under the National Institute of Food and Agriculture Economic and Rural Communities Program Area Priority of Rural Economic Development. This project will provide data on tourism, first impressions and a regional strategic plan for tourism in the Upper Valley. This has never been done in the Upper Valley and will serve as a road map to build a cohesive tourism plan that will support many of our local businesses.

We received a grant to expand our marketing efforts and promote the UV to visitors. We doubled the distribution of our printed community guide to all NH & VT welcome centers, plus made it available to local companies for new hires, students, and visitors.

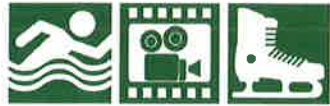
UVBA thanks the businesses and town of Hanover for their support of our organization.

Respectfully submitted,

Tracy Hutchins, President

377 N Main Street W Lebanon NH 03784
603.448.1203 | uvba@uppervalleybusinessalliance.com | uppervalleybusinessalliance.com

HANOVER IMPROVEMENT SOCIETY



STORRS POND • NUGGET THEATER • CAMPION RINK

www.hanoverimprovement.org

THE HANOVER IMPROVEMENT SOCIETY

57 South Main Street Hanover, NH 03755 603-643-2408

WWW.HANOVERIMPROVEMENT.ORG

The Hanover Improvement Society continues to fulfill its mission embarking on two exciting projects that will add to the quality of life in and around the entire community.

The James Campion ice rink underwent a six million dollar renovation as part of the first phase which included 4 new and larger locker rooms, a new and much larger lobby, new rest rooms, a new conference room, new concession stand and very soon, a new dehumidifier. All of this was to update a facility that had largely been unchanged since 1986 and was long overdue. With the support from over 800 local families, planning is now underway for phase two of the project.

The second project was a collaborative effort between the HIS, Friends of Oak hill (FOH) and Dartmouth to build a top notch nordic facility complete with snow making using water from Storrs Pond. The trail system involved both our land as well as on Oak hill property. All indications are that this facility and trail system were a huge hit for skiers of all ages and abilities and will be for years to come!

The Nugget theater made a terrific comeback hosting more patrons since the start of the pandemic. Movies such as Barbie and Oppenheimer were selling out on a regular nightly basis and the popcorn made with real butter continued to be a big hit. Hosting special event parties continues to be a popular pastime as now people are inquiring about all sorts of possibilities.

Overall, The Hanover Improvement Society continues to be a bright light in the community where we host 300,000 people annually while being open 364 days a year!

Jeff Graham GM
Hanover Improvement Society

PUBLIC HEALTH COUNCIL OF THE UPPER VALLEY

The Public Health Council of the Upper Valley (PHC) is our region's trusted leader in public health, supporting the people, professionals, and organizations who, together, make our communities healthier places to live, work, and play. Our mission is to improve the health of all Upper Valley residents. We do this in four key ways:

1. Unify the public health priorities of the region to promote collaboration and progress towards shared goals.
2. Work alongside health and human services organizations and policy makers to develop actionable plans and best practices to address the community's priorities.
3. Aggregate and disseminate important public health information across the region and bring people together to share ideas, experiences, and expertise.
4. Function as a backbone support for underserved members of the community by serving as fiscal sponsor for program development, providing technical assistance, and advocating for health equity.

PHC is recognized by the State of New Hampshire as one of its regional public health networks and collaborates closely with White River Junction District Office of the Vermont Department of Health.

Our work in 2023 included:

- Released a new Community Health Improvement Plan that describes the collaborative strategies partners will use to address community health priorities.
- Hosted regular meetings for PHC partners to share information and provide opportunities for problem solving.
- Distributed COVID test kits to social service organizations for vulnerable residents.
- Provided staff support to Upper Valley Strong as the coalition responded to the flooding.
- Hosted six flu clinics in rural communities with support from Dartmouth Health, Geisel School of Medicine, and local partner, providing over 1,500 free vaccines.
- Served as host for the Upper Valley Community Health Equity Partnership, a program funded through a grant from the US Centers for Disease Control and Prevention.
- Collaborated with local school districts and the Hartford Community Coalition to provide summer meals for children in the region.

PHC appreciates the opportunity to serve the residents of Hanover and will continue to work hard to meet your needs in 2024. For more information about PHC, visit us at www.uvpublichealth.org.

DARTMOUTH COLLEGE – PRESIDENT BEILOCK

Dear neighbors,

As I approach the conclusion of my first year as president of Dartmouth, I want to thank the Town of Hanover and everyone in the community for their warm welcome and collaborative spirit. Your engagement and support are an essential part of the work we do.

This is an exciting time for Dartmouth. Even as we double down on our core values and mission, we are forging into new areas and building a new kind of institution. We are leading the way on the issues shaping higher education and the world at large: mental health and well-being, sustainability, being a brave space for dialogue across difference, and driving innovation and impact in all we do.

As the largest employer in Hanover, we are working closely with the town and other partners to take on the most pressing needs of our communities: affordable housing and child care. During my inauguration speech I announced our commitment to create one thousand new beds for students, staff and faculty. We have doubled our contribution to the Upper Valley loan fund to \$2 million, with the aim of producing more affordable housing for the region's workforce. We announced a child care subsidy for employees this past fall, and we are also working with local agencies to explore ways to expand the availability of quality childcare in the region.

I hope you will continue to enjoy the many opportunities Dartmouth has to offer, from the recently renovated Hood Museum of Art to the hub of innovation and entrepreneurship that's emerged in our West End of campus. We are delighted when community members join us for Dartmouth athletics events, the StoryCorps One Small Step program, skating on the Green, fun at the Skiway, artistic performances, and distinguished guest speakers. We are all looking forward to the expansion of the Hopkins Center for the Arts, scheduled for completion in fall 2025, which will serve the Upper Valley and beyond. This July and August, we will offer Tour Tuesdays, which take visitors through different activities across campus such as research, teaching demonstrations, and interactive experiences. I encourage you to join us.

Hanover is a special place to live, work, and play. At Dartmouth, we are committed to a strong and successful partnership with the town to ensure it continues to thrive.

Sincerely,

Sian Leah Beilock
President

Upper Valley Lake Sunapee Regional Planning Commission Highlights

- Local to communities: UVLSRPC staff have worked with several municipalities in planning circuit rider work and GIS support and provided technical assistance on transportation-related projects. Staff have assisted municipalities with successful grant writing and completed plans such as hazard mitigation plans, natural resource inventories, and master plans.
- Housing: UVLSRPC continued to fight our region's housing challenges by assisting communities in receiving grant funds and facilitating regulatory audits and updates. We have also expanded our housing work and hired a Housing Navigator that is assisting communities with outreach and addressing various interests in the housing conversation. For more information on our housing work <https://www.uvlsrpc.org/housinguvls/>
- Transportation: UVLSRPC has the knowledge and expertise in Regional Transportation. Our team has provided technical assistance to over 20 projects of regional priority to advance them toward implementation. This effort resulted in at least 3 funding awards for construction. Our goal is to bring more transportation funds to the Upper Valley Region through project development and technical assistance. Our team is also in the final stages of updating the Region's Long-Range Transportation Plan that showcases both capital and non-capital strategies to improve the region's transportation system. <https://www.uvlsrpc.org/projects/transportation/regional-corridor-transportation-plan/>
- Project Highlights: UVLSRPC has been awarded funding and has worked extensively on brownfields priorities, solid waste management, composting and food scraps, clean transportation, Sullivan County Trails, stream and culvert assessments, lead paint reduction, and creating a new stormwater program.

UVLSRPC will continue to serve its member communities in addressing the region's highest priorities.

Connect with us at info@uvlsrpc.org or 603-448-1680

Meghan Butts, Executive Director, mbutts@uvlsrpc.org

The mission of **UNH Cooperative Extension** is to strengthen people and communities in New Hampshire by providing trusted knowledge, practical education and cooperative solutions, working in collaboration with county, state and federal government. Some examples of how Extension has been working towards this mission in Grafton County are summarized below.

The Grafton County **4-H** program continued to promote intergenerational activities and build a positive community of youth and older adults. In addition to the annual carved pumpkin display at the nursing home, 4-H members showcased their animals at the county complex in the Spring, giving nursing home residents the opportunity to see the animals up close and share past experiences with the youth.

Through the **Community & Economic Development** program over 150 participants from 60 NH communities in all 10 counties, including eight Grafton County communities, completed the Housing Academy training program as part of the InvestNH Municipal Planning and Zoning Grant program. Participating communities worked to assess needs, identify strategies that fit their own communities' goals and implement strategies to address the housing crisis in NH.

A 4-part twilight meeting series on high tunnel management was presented in Grafton County by the **Food & Agriculture** staff. Over 50 people attended and 17 earned two pesticide recertification credits each towards keeping their applicator licenses current. Several participants reported putting what they learned to work on their own farms.

The **Food Safety** program offered several Safety Awareness in the Food Environment classes for food service workers and NH Food Pantry workers. Workshops were also held for NH homestead food processors on how to produce homemade food in NH legally and safely. The NH Jumpstart program continued with 12 farm participants (3 in Grafton County) who made positive changes in their produce food safety activities.

Natural Resources staff developed and/or presented 20 workshops or trainings on forestry and wildlife topics. These workshops and trainings reached a total of 1,004 participants across Grafton County, including adult learners and elementary and high school students.

Several community gardens, that resulted in donations to food pantries, continued to be managed by **Master Gardeners**. Projects to promote beneficial pollinators flourished as did a project to reclaim a section of Lake Mascoma in Enfield for recreational use. A virtual Master Gardener training was also launched.

Health and Well-Being programming in Grafton County was expanded in 2023, to focus on reducing healthcare costs and boosting nutrition, physical activity, food access and mental health. New programs included Master Wellness Volunteers, Boost Your Brain and Memory for older adults, and food security screenings at OB/Gyn clinics. Positive outcomes included participants learning to save an average of \$16 more a day on food and acquiring skills to support others in crisis (including those considering suicide).

To learn more about programs and resources that are available, please visit extension.unh.edu.

Respectfully submitted by
Donna Lee
UNH Extension, Grafton County Office Administrator

Town Meeting 2023 Minutes
Tuesday, May 09, 2023
Hanover High School
Ballot Voting 7:00 a.m. – 7:00 p.m.
Business Meeting 7:00 p.m.

The annual Town Meeting of Hanover, New Hampshire convened on May 09, 2023, at 7:00 a.m. by the town moderator, Jeremy Eggleton. Moderator Eggleton explained the polls would be open from 7:00 a.m. to 7:00 p.m. for the purpose of voting for candidates for Town Meeting and for all other articles requiring vote by official ballot as set forth in Articles One through Article Seven of the Town Meeting Warrant.

ARTICLE ONE: To Vote (by nonpartisan ballot) for the following Town Officers:

Two Selectboard Members serve for a term of three (3) years.

Carey Callaghan	596
Jennie Chamberlain	545
Peter L. Christie	427

One Etna Library Trustee to serve for a term of three (3) years.

Elizabeth P. Storrs	761
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One Trustee of Trust Funds to serve for a term of three (3) years.

Kari Asmus	757
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ARTICLE TWO: (to vote by ballot) to see if the Town will vote to amend the Hanover Zoning Ordinance as proposed by the Hanover Planning Board in Amendment No. 1:

The following question is on the official ballot:

“Are you in favor of the adoption of Amendment No. 1 as proposed by the Hanover Planning Board for the Hanover Zoning Ordinance as follows?”

Amendment No. 1 would amend Section 405.6 (B) to allow by right the renovation, replacement, or expansion of a student residence existing as of May 9, 2023, and to limit the cumulative increase of less than 35% above the May 9, 2023 building footprint. Increases above 35% footprint will require a special exception to be permitted. The amendment also reduces parking requirements for student residences.

RESULTS: Yes 768 No 124 ARTICLE PASSED

ARTICLE THREE: (to vote by ballot): To see if the Town will vote to amend the Hanover Zoning Ordinance as proposed by the Hanover Planning Board as Amendment No. 2:

The following question is on the official ballot:

“Are you in favor of the adoption of Amendment No. 2 as proposed by the Hanover Planning Board for the Hanover Zoning Ordinance as follows?”

Amendment No. 2 Proposes to:

- Expand the allowable signage for buildings that have frontage and points of entry on two streets from two signs total to two signs for each frontage.
- Define Theater and allow theaters to have an electronic marquee to display information for events.

RESULTS: YES 759 No 135 ARTICLE PASSED

ARTICLE FOUR: (to vote by ballot): To see if the Town will vote to amend the Hanover Zoning Ordinance as proposed by the Hanover Planning Board in Amendment No. 3:

The following question is on the official ballot:

“Are you in favor of the adoption of Amendment No. 3 as proposed by the Hanover Planning Board for the Hanover Zoning Ordinance as follows?”

Amendment No. 3 would address the following:

Clarifies the requirement for new building(s) situated frontmost on the lot and the percentage of the building’s front wall that must be constructed in the build-to area. And exempts any additional building(s) on the lot situated behind the frontmost building from the requirement of building a front wall in the build-to area.

RESULTS: YES 799 No 68 ARTICLE PASSED

ARTICLE FIVE: (to vote by ballot) To see if the Town will vote to amend the Hanover Zoning Ordinance as proposed by the Hanover Planning Board in Amendment No. 4:

The following question is on the official ballot:

“Are you in favor of the adoption of Amendment No. 4 as proposed by the Hanover Planning Board for the Hanover Zoning Ordinance as follows?”

Amendment No 4 proposes to amend Section 1002 by reducing the required minimum parking requirements for accessory dwelling units, multi-family, and Planning Residential Developments (PRD). The amendment also includes removal or revisions of use categories to link with uses permitted or use permittable with special exception in Article IV (4).

RESULTS: Yes 742 No 135 ARTICLE PASSED

ARTICLE SIX: (to vote by ballot): To see if the Town will vote to amend the Hanover Zoning Ordinance as proposed by the Hanover Planning Board as Amendment No. 5:

The following question is on the official ballot:

“Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Hanover Zoning Ordinance as follows?”

Amendment No.5 would amend Section 302 the definitions of “accessory use or building” to comply with NH Case Law and “downtown residential” to allow mixed-use buildings to include multi-family residential use.

RESULTS: Yes 831 No 57 ARTICLE PASSED

ARTICLE SEVEN: (to vote by ballot): To see if the Town will vote to amend the Hanover Zoning Ordinance as proposed by the Hanover Planning Board in Amendment No. 6:

The following question is on the official ballot:

“Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the Hanover Zoning Ordinance as follows?”

Amendment No. 6 would add section 519.2.1, allowing occupancy requirements for sprinkled multifamily units to be consistent with the State fire safety code (NFPA 101).

RESULTS: Yes 855 No 33 ARTICLE PASSED

Business Meeting

7:00 p.m.

Moderator Jeremy Eggleton called the meeting to order at 7:00 p.m. at Hanover High School. Selectboard Member Nancy Carter led the Pledge of Allegiance. Moderator Eggleton directed everyone to read page 20 of their packet, The Town Moderator's Message. **Moderator Eggleton took a motion from the floor to utilize the set of rules listed in the Town Moderator's Message. The motion was seconded. Moderator Eggleton calls the question. The motion PASSED.**

Moderator Eggleton introduced Alex Torpey, Town Manager, to introduce the Selectboard Members present:

Peter Christie - Chair, Nancy Carter, Joanna Whitcomb, Athos Rassias, Bill Geraghty, and the Town Manager, Alex Torpey . Mr. Torpey introduced Town Department Heads present.

Article Eight: To choose the following Town Officers to be elected by majority vote:

One Advisory Board of Assessors, one for a term of three (3) years.

Nominees: Joe Roberto

Three Fence Viewers, each for a term of one (1) year.

Nominees: Robert Grabill, Matt Marshall, and Sarah Packham

Two surveyors of Wood and Timber each for a term of one (1) year.

Nominees: James Kennedy and Robert Keene

Such other Officers as the Town may judge necessary for managing its affairs.

Before the vote, Selectboard Member Christie thanked Bill Geraghty for his service to the Town of Hanover.

Selectboard Member Christie Moved to Nominate the above persons for the above offices.

The motion was seconded.

Moderator Eggleton called the question.

The motion PASSED and the nominees were ELECTED.

Articles Nine, Ten, and Eleven are bond articles and will be voted on by ballot. Moderator Eggleton explained the process of casting votes for these Articles. Each article will be introduced and discussed in order.

Article Nine:

Selectboard Member Carter Moved to Nominate Article Nine and read Article Nine as follows:

To see if the Town will vote to raise and appropriate the sum of Twenty-two Million Dollars (\$22,000,000) for the purpose of funding a Wastewater Treatment Facility Proposed Capital Project, and to authorize Twenty-two Million Dollars (\$22,000,000) such sum to be raised through the issuance of bonds or notes under and in compliance with the provisions of the Municipal Finance Act (RSA 33), as amended; to authorize the Selectboard to apply for, obtain, and accept federal, state or other aid, gifts and donations if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectboard to issue, negotiate, sell, and deliver such bonds or notes and to determine the rate of interest thereon, and the maturity and other terms thereof; and to authorize the Selectboard to take any other action necessary to carry out this vote or to pass any other vote relative thereto. Without impairing the general obligation nature of bonds and/or notes issued to finance the project, it is the intention of the Selectboard that debt service payments shall be made from wastewater fees. This action shall be a written Yes/No ballot; polls shall remain open and ballots shall be accepted by the moderator for a period of not less than one hour following the completion of discussion of this article. (3/5 ballot vote required to pass.)

The article was seconded.

Kari Asmus, Chair of the Hanover Finance Committee, read the following statement for Articles Nine and Ten.

“Thank you, Mister Moderator. My name is Kari Asmus, and I am the Chair of the Hanover Finance Committee. Due to the length of tonight’s warrant, I will forgo my normal preamble explaining why it is my role to opine on sundry warrant articles and simply recognize the members of the committee—who I ask to please stand for a moment. All our meetings are open to the public, but we like for people to know who we are in the event they have thoughts to share or questions to ask. I would also like to take a moment to thank our Selectboard member Bill Geraghty and at-large member Mac Gardner who are both stepping down.

Now on to the “opining.”

During a public meeting on April 17, the Hanover Finance Committee voted unanimously to support this Wastewater Facility bond in the amount of \$22 million and (spoiler alert) the \$7.8 million bond for the water distribution in the next warrant article.

We reviewed the proposed payment schedules for these bonds or notes both individually and combined to discern the overall impact to ratepayers and deemed them to be reasonable—in large part because the payments would start after the payments for current bonds will end. It is also fortuitous that our neighbors in Lebanon, who are wastewater subscribers, will also contribute to the costs of this project—as will those in rural Hanover who have private septic systems as tipping fees are expected to increase.

In addition to procuring the grants that are currently available, the Finance Committee encourages the Selectboard to make note of the \$1 million plus available in the Wastewater Undesignated Fund balance that has been set aside for capital improvements such as this as these monies could serve as an additional offset. We would also like to see reports on principal and interest payments in future statements included in the Annual Town Report.

Overall, the Finance Committee believes these are necessary and desirable upgrades to our wastewater and water systems and support their passage.”

Moderator Eggleton opened the Article for debate. Mr. John Ruth asked for clarification for those residents with private wells. Moderator Eggleton closed the debate.

Article Ten:

Selectboard Member Carter moved to nominate Article Ten and read Article Ten as follows:

To see if the Town will vote to raise and appropriate the sum of Seven Million Eight Hundred Thousand Dollars (\$7,800,000) for the purpose of funding a water distribution plan, and to authorize Seven Million Eight Hundred Thousand Dollars (\$7,800,000) to be raised through the issuance of bonds or notes under and in compliance with the provisions of the Municipal Finance Act (RSA 33), as amended; to authorize the Selectboard to apply for, obtain, and accept federal, state or other aid, gifts and donations, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectboard to issue, negotiate, sell, and deliver such bonds or notes and to determine the rate of interest thereon, and the maturity and other terms thereof; and to authorize the Selectboard to take any other action necessary to carry out this vote or to pass any other vote relative thereto. Without impairing the general obligation nature of bonds and/or notes issued to finance the project, it is the intention of the Selectboard that debt service payments shall be made from water fees. This action shall be a written Yes/No ballot; polls shall remain open and ballots shall be accepted by the moderator for a period of not less than one hour following the completion of discussion of this article. (3/5 ballot vote required to pass.)

The Motion was Seconded.

Moderator Eggleton opened the Article for discussion. Sarah Lord asked about how long the new water distribution and reclamation system would last. Peter Kulbacki, Director of Department of Public Works, answered that water main would last 100 years and the reclamation system parts would last 25 - 50 years. Mr. Ruth spoke again about why people not on the sewer should be responsible. Laura Spector-Morgan, Town Counsel, answered why they decided to go with a general obligation bond and not a revenue bond. Rich Howarth comments and moves to amend to say "Intention of the Selectboard". **Amendment was Seconded.** John Ruth stated this amendment makes no difference. Tom I/k/u, Rip Road, asks if Town Meeting is an entity. Moderator Eggleton states that it is a legislative body. **Moderator Eggleton asks for a vote. Amendment does not carry.**

John Ruth makes a motion for an amendment that would strike "without.....that" and add Debt service payments shall be made solely from water and other user fees. Motion was seconded. Several residents commented on the amendment. Deb Nelson spoke against the amendment. Jeff Acker asked what the interest rate would be. Town Manager Alex Torpey stated they were looking at interest rates in the 2-3% range for a general obligation bond. Bill Fishel seconded Ms. Nelson's comment and asked if the Town ever failed to pay a general debt obligation. Selectboard Member Whitcomb stated Hanover has not to her knowledge. Kari Asmus commented on what fee increases for users would be. **Moderator Eggleton calls for a vote. Amendment #2 does not carry.** Original Warrant Article Ten is what will be voted on tonight. Moderator Eggleton closed the debate on Article 10.

Article Eleven:

Selectboard Member Carter moved to nominate Article Eleven and read Article Eleven as follows:

To see if the Town will vote to raise and appropriate the sum of One Million, Two Hundred Thousand Dollars (\$1,200,000) for the purpose of funding the purchase of a Fire Engine, and to authorize One Million, Two Hundred Thousand Dollars (\$1,200,000) to be raised through the issuance of bonds or notes under and in compliance with the provisions of the Municipal Finance Act (RSA 33), as amended; to authorize the Selectboard to apply for, obtain, and accept federal, state or other aid, gifts and donations if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectboard to issue, negotiate, sell, and deliver such bonds or notes and to determine the rate of interest thereon, and the maturity and other terms thereof; and to authorize the Selectboard to take any other action necessary to carry out this vote or to pass any other vote relative thereto. This action shall be a written Yes/No ballot; polls shall remain open and ballots shall be accepted by the moderator for a period of not less than one hour following the completion of discussion of this article. (3/5 ballot vote required to pass.)

The motion was seconded.

Moderator Eggleton opened the Article for debate.

Kari Asmus commented on Article Eleven with the following statement:

“The Finance Committee voted unanimously to support the replacement of Engine #4 through the issuance of a \$1.2 million bond. The need and advantages of ordering the engine now are understood, and as we reviewed what we calculated would be a repayment schedule, we could readily see the relief bonding brings to the Fire Fund budget when compared to making the capital reserve deposits that would otherwise be necessary. We do note, however, when payments on the bond begin in FY26 that will require additional taxation as no other offsets are anticipated.”

Moderator Eggleton Closed the debate and invited residents to vote on Article Nine, Ten, and Eleven. Moderator Eggleton motions to recess for voting. The motion was seconded. The Motion PASSES.

Article Twelve:

To see if the Town will vote to adopt the provisions of RSA 72:28, Standard and Optional Veterans’ Tax Credit. If adopted, the credit will apply to every resident of this state who is any person who is a veteran, as defined in RSA 21:50, and served not less than 90 days on active service in the armed forces of the United States in any qualifying war or armed conflict listed in this section, and continues to serve or was honorably discharged or an officer who continues to serve or was honorably separated from service; or the spouse or surviving spouse of such resident, provided that training for active duty by a member of the national guard or reserve shall be included as service under this subparagraph; (b) Every resident of this state who was terminated from the armed forces because of service-connected disability; or the surviving spouse of such resident; and (c) the surviving spouse of any resident who suffered a service-connected death.

If adopted the credit granted will be \$500.00, which is the amount adopted by the Town in 2012. NOTE: This Article is required because the legislature expanded the eligibility criteria for this credit to include individuals who have not yet been discharged from service in the armed forces.

Selectboard Member Geraghty moved to approve Article Twelve.

The Motion was Seconded.

Moderator Eggleton opened the Article for debate. Bill Fischel commented and **moved to amend the dollar amount from \$500 to \$100. The amendment was seconded by a resident.** Jeff Acker spoke against the amendment. **Moderator Eggleton calls for a vote for the Amendment. Amendment does not carry.** Original Article Twelve remains. Moderator Eggleton closed the debate.

Moderator Eggleton Called the question.

Article Twelve PASSED.

ARTICLE THIRTEEN:

To see if the town will vote to readopt the provisions of RSA 72:62, an exemption from the assessed value for property tax purposes for persons owning real property which is equipped with a solar energy system as defined in RSA 72:61. Such solar property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying equipment as defined in RSA 72:61 and as may be amended, but not until such equipment is demonstrated to add to the value of real property based on the determination of the Town Assessor. This readoption is required because in 2020 the legislature voted to expand the definition of solar energy system to include systems which utilize solar energy to produce electricity for a building, including all photovoltaics, inverters, and storage. Such systems may be off grid or connected to the grid in a net metered or group net metered arrangement pursuant to RSA 362-A:9 or in a direct retail sale arrangement pursuant to RSA 362-A:2-a.

Selectboard Member Geraghty moved to approve Article Thirteen.

The Motion was Seconded.

Moderator Eggleton opened the Article for debate. Debra Olson asked about condo owners not being able to utilize tax deductions for solar. Norm Bernaiche, Assessor stated the Town does not assess solar on properties. Moderator Eggleton closed the debate.

Moderator Eggleton Called the question.

Article Thirteen PASSED.

ARTICLE FOURTEEN:

To see if the Town will vote to adopt RSA 41:14-a, to allow the Selectboard to acquire or sell land, buildings, or both; provided, however, they shall first submit any such proposed acquisition or sale to the Planning Board and the Conservation Commission for review and recommendation by those Boards and hold two public hearings, as required by RSA 41:14-a. This article will remain in effect until rescinded by a majority vote.

Selectboard Member Whitcomb moved to approve Article Fourteen.

The Motion was Seconded.

Moderator Eggleton opened the Article for debate. Selectboard Whitcomb stated 110 Towns in New Hampshire have already adopted something similar. Town Counsel, Laura Spector-Morgan, clarifies the Selectboard would need to use funds in the current budget and would not be able to raise funds. Selectboard Member Whitcomb stated this would allow the Selectboard to act on easements. Kari Asmus commented that the wording in the original Selectboard packet was different and read the original wording that shared the two mandated hearings were not going to be held by the Conservation Commission and the Planning Board.. **Kari Asmus moves to amend Article Fourteen to read “provided they shall must first submit any proposed acquisition or sale to the Planning Board and Conservation Commission for review. Review and recommendation by those Boards and hold the mandated two public hearings as required by RSA...” . The motion is seconded.** Jeff Acker asks for clarification on the wording of approval vs recommendation of the Boards. Town Counsel states the statute states “Recommendation”. **Moderator Eggleton called the question. The amendment PASSED. Jeff Acker proposed making an amendment to change “recommendation” to “approval”.** Moderator Eggleton opened the second amendment up for debate. Town Counsel stated that the statute stated that if the residents want the item to go to Town Meeting, fifty voters can petition it to be put on the Warrant. Bill Fishel stated he was against the Planning Board having the same powers as the Selectboard. Moderator Eggleton closed the debate. **Moderator Eggleton calls the question on Amendment Two. The Amendment FAILS.** Moderator Eggleton closes the debate on Article Fourteen. **Moderator Eggleton Called the question.**

Article Fourteen PASSED as amended by Amendment One.

ARTICLE FIFTEEN:

To see if the Town will vote to authorize the conveyance of Tax Map 1, Lot 11-2 (5 acres of the 265 acre former Leavitt property) located on the north side of Greensboro Road, acquired by the Town in 2020, to Twin Pines Housing Trust, or another nonprofit organization, to be developed as workforce housing; on such terms and conditions as the Selectboard may negotiate.

Selectboard Member Whitcomb moved to approve Article Fifteen.

The Motion was Seconded.

Moderator Eggleton opened the Article for debate. Comments about the housing crisis were made by Joanne Conroy and Clay Adams. Jeff Acker asks about the value of the land. Selectboard Member Whitcomb states it was worth \$250,000. Jeff Acker questions the accuracy of the value and asks if this is the right area for the project. Other comments were made by Dena Romaro, Dave Cioffi, and Roger Slaboda. Selectboard Member Whitcomb responds to comments.

Moderator Eggleton Announces ballot polling for Articles Nine, Ten, and Eleven will be closing soon.

More comments were made by residents Nicolas Macri, Rich Howarth, Ann Hill and Deb Nelson. Andrew Winter, Director of Twin Pines Housing Trust, commented. Selectboard Member Peter Christie commented. Moderator Eggleton closed the debate.

Moderator Eggleton Called the question.

Article Fifteen PASSED.

ARTICLE SIXTEEN:

To see if the Town will vote to adopt a Rental Housing Ordinance #42 pursuant to RSA 48-A, as prepared, reviewed, and approved by the Selectboard to establish standards governing the condition and maintenance of dwelling units offered for rent with the goal of ensuring that they are safe, sanitary and fit for human habitation; to authorize the inspection of such dwellings and the imposition of penalties for violation of the Ordinance; and to define certain responsibilities and duties of owners and occupants of such dwellings.

Selectboard Member Rassias moved to approve Article Sixteen.

The Motion was Seconded.

Moderator Eggleton opened the Article for debate. **Selectboard Member Rassias makes and amendment to Article Sixteen, Appendix B:**

APPENDIX B

ORDINANCE # 42

TOWN OF HANOVER

ORDINANCE OF THE SELECTBOARD

ESTABLISHING RENTAL HOUSING ORDINANCE

The Selectboard of the Town of Hanover ordains as follows:

I. DECLARATION OF PURPOSE: the Purpose of this Ordinance is:

1) to establish the minimum standards governing the condition and maintenance of dwelling units offered for rent with the goal of ensuring that they are safe, sanitary, and fit for human habitation,

2) to authorize the inspection of such dwellings and if necessary the condemnation of dwellings unfit for human habitation and citing penalties for violations, and

3) to define certain responsibilities and duties of owners and occupants of such dwellings.

II. TITLE: This Ordinance shall be known and shall be cited as the Rental Housing Ordinance of Hanover, New Hampshire.

III. AUTHORITY: RSA 48-A:1-13

IV. DEFINITIONS: Any term not specifically defined in this Ordinance shall have the meaning implied by its context in the Ordinance or the ordinarily accepted meaning.

Responsible Party: an individual identified as the primary contact for the safe operation of a Unit. The Responsible Party will either be the owner or an individual authorized to act on behalf of the owner.

Unit: The following are considered Units for the purposes of this ordinance:

1) Dwelling Unit(s) as defined by Town of Hanover Zoning Ordinance Chapter III:

A single room or group of connected rooms constituting a separate and independent housekeeping establishment for occupancy by an individual or a family, physically separated from any other rooms or dwelling units that may be in the same structure and containing independent and dedicated cooking, sanitary, and sleeping facilities, including prefabricated and modular units that meet all pertinent building code standards and excluding housing for transient occupancy such as a motel, hotel, or rooming house.

OR

2) An owner-occupied dwelling which is renting a room(s) “without separate cooking facilities...” as regulated by Town of Hanover Zoning Ordinance Chapter V. Section 519.

V. APPLICABILITY: The “Rental Housing Ordinance of Hanover, New Hampshire” shall apply to any rented Unit within the Town.

VI. OTHER ORDINANCES: This Ordinance shall not interfere with or annul any ordinance, rule, regulation, permit, or any other more restrictive code. All rental units shall comply with all applicable state, federal and local ordinances, and regulations, including but not limited to the Hanover Zoning Ordinance, the Hanover Site Plan Review Regulations, RSA 48-a, 153,-a, and RSA]55-A, which includes, but is not limited to compliance with the State Fire Code.

VII. CERTIFICATES OF COMPLIANCE: It shall be unlawful for anyone to rent, or offer for rent, any Unit without a Certificate of Compliance, Interim COC, or Transfer Permit.

A. The Hanover Planning, Zoning & Codes Department (Department) will use its best efforts to notify all known owners of Units of the COC requirements as set forth in this Ordinance, including the requirement to complete an application for an Interim COC within 30 days of receipt of the notice. An Interim COC will be automatically issued by the Department and be valid until there is a transfer of property or a COC is issued. The failure of the Department to notify an owner of an applicable property of the COC requirements shall not excuse the owner from complying with this Ordinance.

B. Following the issuance of an Interim COC or receipt of a renewal application, the Department will inspect the Unit including all areas that impact egress and common areas where applicable. Inspections will be based on the following to determine compliance with the provisions of this Ordinance:

1. 2018 NFPA 101, Life Safety Code as amended by Saf-FMO 300
2. 2016 NFPA 211, Standard for Chimneys, Fireplaces, Vents, and Solid Fuel- Burning Appliances
3. 2015 NFPA 720, Standard for the Installation of Carbon Monoxide (CO) Detection and Warning Equipment
4. 2018 International Building Code (IBC) with NH Amendments (IRC Ex
5. NH RSA 48-A

C. Following the inspections the Department shall:

1. Issue a COC if the Unit complies with all provisions of this Ordinance; or
2. Issue a violation notice if the Unit does not comply with all provisions of this Ordinance. The notice shall list all violations, order their correction, and establish re-inspection requirements and a date for re-inspection.

D. On or before the date specified in a violation notice, the Responsible Party shall correct all violations. If the Unit complies with all provisions of this Ordinance on re- inspection, a COC shall be issued. If the Unit does not comply with all provisions of this Ordinance on re- inspection, the Department may schedule a subsequent inspection or initiate enforcement action, [pursuant to RSA 48-A:4.](#)

E. The initial and renewal COC will be issued for a period of three (3) years from the date of inspection.

F. Nine months prior to the expiration of a COC, the Department will notify Responsible Party of the requirement to submit an application to renew their COC. Such application is required to be submitted six months prior to the expiration of a COC.

G. If the Department does not complete the required compliance inspection prior to the termination date of the existing COC, the existing COC will be extended by the Department by issuing an Interim COC until the required inspection has been completed.

H. In the case of newly constructed rental property for which a Certificate of Occupancy has been issued, the Certificate of Occupancy will serve as the COC and will be good for three (3) years from the date of issuance.

I. Upon conveyance of a property, an application for a Transfer Permit shall be made to the Department and shall be signed by all sellers and buyers. A Transfer Permit will be issued by the Department and require no additional inspections.

J. On the request of Responsible Party, prospective purchasers, real estate brokers, financial institutions, housing agencies, or others with a legitimate interest, the Department will inspect the Unit.

K. The following fees shall be charged:

1. Application: \$50 per Unit*
2. Inspection: \$250 per Unit.
3. Reinspection: \$75 per Unit
4. Transfer Permit: \$25 per Unit.*
5. Replacement of COC \$25.

*a single application and transfer permit is permissible for each multiple unit site.

VIII. ADMINISTRATION AND ENFORCEMENT

A. Staff from the Department, or their designees are hereby authorized to enter and inspect the Unit for compliance. Such inspection shall be made at reasonable times with no less than a 24-hour notice to the Responsible Party, who then shall notify the occupant.

B. In the event that such entry is denied or resisted, the Town of Hanover may seek an Administrative Inspection Warrant or other order from a court of competent jurisdiction for the purpose of making such entry.

C. The Department and its designees shall exercise the powers necessary or convenient to carry out the provisions of this Ordinance, including but not limited to the following:

1. To inspect the Unit in order to determine if the Unit is unfit for human habitation.
2. To administer affirmations, examine witnesses, and receive evidence.

D. The Department may determine that a Unit is unfit for human habitation if it finds that conditions exist in the Unit which are unreasonably dangerous or injurious to the health or safety of the occupants of the Unit, the occupants of neighboring dwellings or other residents of Hanover.

Such conditions may include the following:

1. Defects which increase beyond normal the hazards of fire, accident, or other calamities.
2. Lack of adequate ventilation, light, or sanitary facilities.
3. Dilapidation, disrepair, or dangerous structural defects.
4. Uncleanliness.
5. Overcrowding.
6. Inadequate ingress and egress.
7. Inadequate drainage.
8. Any violation of other health, fire, or safety regulations. (RSA 48-A:7)

E. If the Department determines that a Unit is unfit for human habitation, it shall state in writing its findings of fact in support of such determination and shall issue and cause to be served upon the owner and Responsible Party thereof an order which requires the owner, within the time specified in the order, to repair, alter, or improve such Unit to render it fit for human habitation and/or to vacate the Unit. If the owner fails to comply with such an order, the Town may file a petition in Superior Court pursuant RSA 48-A:4.

F. If, during the term of a COC, a petition is filed with the Department by at least ten residents of Hanover charging that any Unit is unfit for human habitation or if the Department has reason to believe that the Unit is unfit for human habitation, the owner and Responsible Party will be notified of the requirement for a new inspection. Such notice will be delivered by certified mail at least ten days prior to the date of inspection.

G. If an Responsible Party is aggrieved by any order of the Department made pursuant to this Ordinance, they may appeal to the Selectboard. The Selectboard shall hold a public hearing upon the appeal, due notice of the hearing having first been given to the Department and to the Responsible Party. The Selectboard may affirm or revoke the order of the Department, or it may modify it in accordance with its findings. If it shall affirm or modify the order, the Department shall proceed to enforce the order as affirmed or so modified. If the Selectboard revokes said order, the proceedings shall be terminated. Within thirty (30) days after the Selectboard has given the appellant notice of its decision, as provided by this Ordinance, such appellant or any person aggrieved by such decisions may appeal by petition to the superior court. ~~The burden of proof shall be upon the party seeking to set aside any order or decision of~~

~~the Department to show that the same is unreasonable or unlawful, and all findings of the Department upon all questions of fact properly before it shall be deemed to be prima facie lawful and reasonable; and the order or decision appealed from shall not be set aside or vacated, except for errors of law, unless the court is persuaded by the balance of probabilities, on the evidence before it, that such order or decision is unjust or unreasonable.~~

H. Where the Department determines that extreme danger or menace to the occupants or the public health exists, the Department may order immediate correction of such condition to be made or, if the circumstances warrant, may order the occupants to vacate the Unit. If any person so notified, neglects or refuses to comply with an order of the Department, the Department may then declare the Unit unfit for human habitation by issuing to the occupants and the Responsible Party a written order to vacate the Unit within such time as the Department may deem reasonable, and a placard prohibiting continued occupancy or re-occupancy may be conspicuously posted on the Unit.

IX. RESPONSIBILITIES OF RESPONSIBLE PARTY AND OCCUPANTS

A. All Units must be registered with the Department and have a valid and current COC or Temporary COC as required in this Rental Housing Code in order to be occupied.

B. No Responsible Party or occupant shall cause any heating, electrical, hot water equipment or utility to be removed, shut off, or discontinued for any occupied Unit except for such temporary interruption as may be necessary while actual repairs or alterations are in process, or during temporary emergencies.

C. No Responsible Party or occupant shall cause or let a Unit become a Public Nuisance. For purposes of this Ordinance, "public nuisance" shall mean the following:

I. The physical condition or use of any Unit regarded as a public nuisance at common law.

1. Any physical condition, use or occupancy of any Unit or its appurtenances considered an accessible nuisance to children, including, but not limited to abandoned wells, shafts, basements, excavations, and unsafe fences, structures or improperly secured buildings.

2. Any Unit which has unsanitary sewerage or plumbing facilities.

3. Any Unit designated as unsafe for human habitation or use.

4. Any Unit which is manifestly capable of being a fire hazard or is manifestly unsafe or unsecure as to endanger life, limb, or property.

5. The interior or exterior of any unit which is unsanitary, or which is littered with rubbish, garbage, tires or appliances.

6. Any Unit that is in a state of dilapidation, deterioration, or decay, is in danger of collapse or failure, or is dangerous to anyone in or near the Unit.

7. Any Unit with occupancy exceeding limits for the approved use class as established in the State adopted National Fire Protection Association (NFPA) 101, Life Safety Code. The Responsible Party shall advise the occupant in writing by insertion in the lease between the parties, or otherwise, of the maximum number of occupants permitted in the leased Unit.

D. It will be the responsibility of the Responsible Party to abide by the requirements of the New Hampshire Lead Paint Poisoning Prevention and Control Act (R.S.A. 130-A et seq.)

E. It shall be the duty of every Responsible Party to keep the Unit in good and safe condition and in compliance with all applicable codes and provisions of all applicable state laws, regulations and local ordinances.

F. It shall be the responsibility of every Responsible Party to display a copy of the issued COC in the Unit, along with the following information:

1. The name, mailing address and telephone number of the Responsible Party, who must be available to be reached twenty-four (24) hours per day, seven (7) days per week.

2. Solid waste and recycling protocol.

3. The telephone number to call to register complaints regarding the physical condition of the dwelling unit.

4. Maximum occupancy limit

G. Any person, firm or corporation who violates any provision of this for ordinance for which another penalty is not specifically provided shall, upon conviction, be subject to a fine not exceeding the \$1,000.00 per RSA 31:39-d. Each day a violation occurs or continues shall constitute a separate offense.

The Amendment was seconded. Comments clarifying the Article were made by Kari Asmus and Laura Spector-Morgan. **Moderator Eggleton calls the question on the Amendment. The Amendment PASSES.** Moderator Chris Kennedy asks about Short-Term Rentals in relation to the Rental Housing Ordinance. Planning, Zoning & Codes Department Head Rob Houseman answers the questions. Eggleton closed the debate.

Moderator Eggleton Called the question.

Article Sixteen PASSED with Appendix B amended.

ARTICLE SEVENTEEN:

To see if the Town will vote to raise and appropriate \$10,000 for deposit into the Land and Capital Improvements Fund, an expendable trust, and to fund this appropriation by authorizing the withdrawal of this amount from the Unassigned Fund Balance. The amount appropriated is the equivalent of 50% of the total Land Use Change Tax collected in the fiscal year 2021-2022.

Selectboard Member Rassias moved to Approve Article Seventeen.

The motion was seconded.

Moderator Eggleton opened the Article for debate. Kari Asmus comments regarding Articles Seventeen and Eighteen. Moderator Eggleton closed the debate.

Moderator Eggleton calls the questions.

Article Seventeen PASSED.

ARTICLE EIGHTEEN, NINETEEN, and TWENTY:

Selectboard Member Rassias moved to consolidate Articles Eighteen, Nineteen, and Twenty into one Article. The Motion is seconded. Moderator Eggleton calls the question. The motion PASSED.

ARTICLE EIGHTEEN:

To see if the Town will vote to raise and appropriate \$10,000 for deposit into the Conservation Fund, and to fund this appropriation by authorizing the withdrawal of this amount from the Unassigned Fund Balance. The amount appropriated is the equivalent of 50% of the total Land Use Change Tax collected in the fiscal year 2021-2022.

ARTICLE NINETEEN:

To see if the Town will vote to raise and appropriate \$33,353 for deposit into the Land and Capital Improvements Fund, and expendable trust, and to fund this appropriation by authorizing the withdrawal of this amount from the Unassigned Fund Balance. This corrects the amount appropriated at the 2022 Town Meeting and is the balance of the equivalent of 50% of the total Land Use Change Tax collected in the fiscal year 2020-2021.

ARTICLE TWENTY:

To see if the Town will vote to raise and appropriate \$33,353 for deposit into the Conservation Fund, and to fund this appropriation by authorizing the withdrawal of this amount from the Unassigned Fund Balance. This corrects the amount appropriated at the 2022 Town Meeting and is the balance of the equivalent of 50% of the total Land Use Change Tax collected in the fiscal year 2020-2021.

Selectboard Member Rassias moved to Approve Articles Eighteen, Nineteen, and Twenty. The motion is Seconded. Moderator Eggleton opens the item up for debate. Moderator Eggleton closes the debate. **Moderator Eggleton calls the question. The Articles PASSED.**

ARTICLE TWENTY-ONE:

To see if the Town will vote to raise and appropriate \$34,065 for deposit into the Municipal Transportation Improvement Fund, a capital reserve fund, and to fund this appropriation by authorizing the withdrawal of this amount from the Unassigned Fund Balance. This amount is equivalent to the total Transportation Fee surcharge for each motor vehicle registered in the Town of Hanover (\$5.00 per vehicle) during fiscal year 2021-2022.

Selectboard Member Carter moved to approve Article Twenty-One. The motion is seconded from the floor. Moderator Eggleton opens the item up for debate. Moderator Eggleton closes the debate. **Moderator Eggleton calls the question. The Article PASSED.**

ARTICLE TWENTY-TWO:

To see if the Town will vote to raise and appropriate the sum of \$2,093,451 and authorize payment into existing capital reserve funds in the following amounts for the purposes for which such funds were established:

Ambulance Equipment Capital Reserve Fund with funding to come from the Ambulance Fund	\$105,567
Building Maintenance and Improvement Capital Reserve Fund with funding to be raised through taxation	\$199,600
Dispatch Equipment and Dispatch Center Enhancements Capital Reserve Fund with funding to be raised through taxation	\$ 17,981
Fire Department Vehicle and Equipment Capital Reserve Fund with funding to come from the Fire Fund	\$160,000
Highway Construction and Maintenance Equipment Capital Reserve Fund with funding to be raised through taxation	\$471,840
Parking Operations Vehicles and Parking Facility Improvements Capital Reserve Fund with funding to come from the Parking Fund	\$174,955
Police Vehicles and Equipment Capital Reserve Fund with funding to be raised through taxation	\$120,000

Road Construction and Improvements Capital Reserve Fund with funding to be raised through taxation \$55,300

Sewer Equipment and Facilities Improvements Capital Reserve Fund with funding to come from the Wastewater Treatment Facility Fund \$307,000

Water Treatment and Distribution Equipment and System Capital Reserve Fund with funding to come from the Water Utility Fund \$481,208

Selectboard Member Carter moved to approve Article Twenty-Two. The motion is seconded from the floor. Moderator Eggleton opens the item up for debate. Moderator Eggleton closes the debate. **Moderator Eggleton calls the question. The Article PASSED.**

ARTICLE TWENTY-THREE:

To see if the Town will vote to raise and appropriate \$2,495,500 for the purposes listed below, and to authorize funding these amounts by withdrawal from the listed capital reserve funds in the following amounts:

Building Maintenance and Improvement Capital Reserve Fund: Howe Roof replacement \$200,000

Fire Department Vehicle and Equipment Capital Reserve Fund: Metal Door replacement, phase II \$15,500

Highway Construction and Maintenance Equipment Capital Reserve Fund: DPW Fleet 12-6 wheel dump with plow, 14-6-wheel dump with plow, 3 sidewalk tractors, 20-ton equipment trailer \$673,000

Parking Operations Vehicles and Parking Facility Improvements Capital Reserve Fund: parking facility lighting conversion, membrane repair \$520,000

Police Vehicles and Equipment Capital Reserve Fund: police cruiser replacements (4), mobile data terminals \$296,000

Water Treatment and Distribution Equipment and System Capital Reserve Fund: Greensboro Rd lead abatement, water meter phase 1, F550 dump truck \$487,000

Sewer Equipment and Facilities Improvements Capital Reserve Fund: water meter phase 1, Truck 16222 \$304,000

This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until these specified purchases are complete or June 30, 2028, whichever occurs sooner.

Selectboard Member Carter moved to approve Article Twenty-Three. The motion is seconded from the floor. Moderator Eggleton opens the item up for debate. Kari Asmus suggests amending the Article by adding road construction and capital improvements for school zone speed flashers for \$31,000 for a total amount of \$2,527,500.00. Town Counsel, Laura Spector-Morgan, stated this would not be a legal amendment by DRA as it would add cost that is not on the warrant. The amendment is seconded. Moderator Eggleton calls the question. The amendment is REJECTED. Moderator Eggleton closes the debate. Moderator Eggleton calls the question. The Article PASSED.

ARTICLE TWENTY-FOUR, TWENTY-FIVE, AND TWENTY-SIX:

Moderator Eggleton asks for a motion to consolidate Articles Twenty-Four, Twenty-Five, and Twenty-Six. The Motion is moved and seconded from the floor. Moderator Eggleton calls the question. The motion PASSED.

ARTICLE TWENTY-FOUR:

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Selectboard and the American Federation of State, County and Municipal Employees Council 93, Local 1348 (Public Works Department employees) on March 6, 2023, which calls for the following increases in salaries and benefits at the current staffing level:

Year	Estimated Increase
2023-2024	\$202,503

And further to raise and appropriate the sum of \$202,503 for the 2023-2024 fiscal year, such sum representing additional costs attributable to the increase in the salaries and benefits required by the proposed agreement over those that would be paid at current staffing levels in accordance with the most recent collective bargaining agreement.

ARTICLE TWENTY-FIVE:

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Selectboard and the International Association of Fire Fighters, Local 3288 on March 6, 2023, which calls for the following increases in salaries and benefits at the current staffing level:

Year	Estimated Increase
2023-2024	\$175,226

And further to raise and appropriate the sum of \$175,226 for the 2023-2024 fiscal year, such sum representing additional costs attributable to the increase in the salaries and benefits required by the proposed agreement over those that would be paid at current staffing levels in accordance with the most recent collective bargaining agreement.

ARTICLE TWENTY-SIX:

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Selectboard and the American Federation of State, County and Municipal Employees Council 93, Local 3657 (Police Department employees) on March 6, 2023, which calls for the following increases in salaries and benefits at the current staffing level:

Year	Estimated Increase
2023-2024	\$170,176

And further to raise and appropriate the sum of \$170,176 for the 2023-2024 fiscal year, such sum representing additional costs attributable to the increase in the salaries and benefits required by the proposed agreement over those that would be paid at current staffing levels in accordance with the most recent collective bargaining agreement.

Selectboard Member Geraghty moved to approve Article Twenty-Four, Twenty-Five, and Twenty-Six. The motion is seconded from the floor. Moderator Eggleton opens the item up for debate. Selectboard Member Geraghty makes additional comments on the Articles. Moderator Eggleton closes the debate. **Moderator Eggleton calls the question. The Articles PASSED.**

ARTICLE TWENTY-SEVEN:

To see if the Town, per RSA 31:98a, will vote to raise and appropriate \$25,000 into the Town's Annual Contingency Fund for fiscal year 2023-2024, this sum to come from taxation.

Selectboard Member Geraghty moved to approve Article Twenty-Seven. The motion is seconded from the floor. Moderator Eggleton opens the item up for debate. Moderator Eggleton closes the debate. **Moderator Eggleton calls the question. The Article PASSED.**

ARTICLE TWENTY-EIGHT:

To see if the Town will vote to raise and appropriate \$28,555,313 to pay the operating expenses of the Town for the 2023-2024 fiscal year, for the purposes set forth in the Town budget. This sum does not include any of the preceding or succeeding articles.

Selectboard Member Christie moved to approve Article Twenty-Eight. The motion is seconded from the floor. Moderator Eggleton opens the item up for debate. **Selectboard Member Christie comments and suggests someone move the question straight to vote. The move is seconded.** Moderator Eggleton indicates we need $\frac{2}{3}$ vote to move question without comment. **Moderator Eggleton calls the question. The motion passes to move directly to vote.** Moderator Eggleton closes the debate. **Moderator Eggleton calls the question. The vote for Article Twenty-Eight by voice is too close to call so moved to a hand vote. The Articles PASSED with a vote of Ayes (56) and Nays (10).**

Moderator Eggleton announces Bond Voting Results:

Article Nine:	Yes - 140	No - 12	Article PASSED
Article Ten:	Yes - 141	No - 11	Article PASSED
Article Eleven:	Yes - 145	No - 7	Article PASSED

Moderator Eggleton Announces Ballot Voting Results. Shown under each Article as written in these minutes.

Selectboard Member Rassias gives a presentation.

ARTICLE TWENTY-NINE:

Moderator Eggleton introduces Steve Fowler to introduce Article Twenty-Nine.

To see if the Town, pursuant to RSA 31:9-b will vote to increase the meeting stipend for the Town Moderator from \$100.00 per local election/meeting to \$125 per local election/meeting and from \$500 per state election to \$550 per state election.

Selectboard Member Whitcomb moved to approve Article Twenty-Nine. The motion is seconded from the floor. Mr. Fowler opens the Article up for debate. Mr. Fowler closes the debate. **Mr. Fowler calls the question. The motion PASSED.**

ARTICLE THIRTY:

To see if the Town, pursuant to RSA 41:25 will vote to authorize the Selectboard to increase the Town Clerk's compensation from \$11.51 per hour to \$15.00 per hour.

Selectboard Member Whitcomb moved to approve Article Thirty. The motion is seconded from the floor. Moderator Eggleton opens the Article up for debate. Moderator Eggleton closes the debate. **Moderator Eggleton calls the question. The motion PASSED.**

ARTICLE THIRTY-ONE:

To see if the town, pursuant to RSA 31:9-b. will vote to authorize the Selectboard to increase the hourly rate for the Supervisors of Checklist from \$11.51 per hour to \$15.00 per hour.

Selectboard Member Whitcomb moved to approve Article Thirty-One. The motion is seconded from the floor. Moderator Eggleton opens the Article up for debate. Moderator Eggleton closes the debate. **Moderator Eggleton calls the question. The motion PASSED.**

ARTICLE THIRTY-TWO:

To see if the town, pursuant to RSA 674:5, will authorize the Selectboard to appoint a Capital Improvement Program Committee, including at least one member of the planning board, to discuss, prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least 6 years.

Selectboard Member Whitcomb moved to approve Article Thirty-Two. The motion is seconded from the floor. Moderator Eggleton opens the Article up for debate. Moderator Eggleton closes the debate. **Moderator Eggleton calls the question. The motion PASSED.**

ARTICLE THIRTY-THREE:

To transact any other business that may legally be brought before this Town Meeting. **Kari Asmus requests the prepared statement on Article 28 by the Hanover Finance Committee be included in the Minutes of Town Meeting. The motion was seconded from the floor. Moderator Eggleton calls the question. The motion PASSED.**

Article Twenty-Eight Prepared Statement as submitted:

"During a public meeting on March 29, the Finance Committee voted unanimously to approve the FY24 Town of Hanover budget as contained in this article and many of the other articles.

Our full statement is on page 66 of the Annual Report.

We voted our approval primarily on the basis that we believe the level of funding in this budget is generally necessary for the goods and services that residents of Hanover have historically enjoyed and expected. There are some amounts that we might quibble over, and those perhaps can be part of the discussion next year as we will undoubtedly need to look some challenges in the eye as part of the FY25 budget process.

For the third straight year, the Selectboard budget proposes use of one-time monies from the Undesignated Fund Balance to support on-going operational expenses and to temper what would otherwise be a 10.9% tax rate increase. (With the non-inclusion of \$32,000 in Article 23, the anticipated tax rate increase itself is now estimated at 7%.) This proposal is of particular concern as the reliance on fund balance has doubled over last year, and in the case of the Ambulance Fund where the fund balance will be drawn down to \$0, its usage is inconsistent with Selectboard policy.

The Finance Committee also notes that capital reserve funds are on a trajectory to be depleted more rapidly than they are replenished—owing to the impact of inflation on replacement costs. The Finance Committee urges the Selectboard and administrators to carefully monitor and plot the multi-year trajectories necessary to keep future increases manageable to taxpayers and to weigh the fairness of shifting costs from current to future taxpayers when considering additional bonds.

The Selectboard's involvement will be critical in this highly uncertain environment, and we encourage members of the public to engage in the discussions that we hope will ensue. In closing, the Finance Committee expresses its appreciation for the efforts of staff, administrators and Board members throughout this past year and the difficulties endemic to times of transition. We note the budget process of the past two years has been less than ideal and many questions regarding fiscal management have been raised as completion of the FY22 audit is still in the wings. We are pleased with the recent hiring of key staff, and we look forward to a productive year ahead."

Joanna Whitcomb moves Peter Christie's prepared statement on Article Twenty-Eight to be included in the Minutes of Town Meeting. The motion is seconded from the floor. Moderator Eggleton calls the question. The motion PASSED.

Article Twenty-Eight prepared statement as submitted:

"First I want to thank you for your support of the earlier articles - in particular the collective bargaining articles which are a big part of the full budget .

Before I get started on the Budget itself, I have a few other budget related items to bring you up to speed on. The first is relative to the Bressett Fund. The Bressett fund spending request in this budget is \$100,000. In managing this fund, we have had three main objectives:

- to fund high value projects that meet the intent of the endowment,

- to limit spending in any one year to 5% of the fund based on a three-year rolling average
- to maintain the purchasing power of the fund.

Historically we have been able to meet all of these objectives until this year when the fund realized a 16% loss in market value and a high inflation rate put the fund “underwater” in terms of maintaining its purchasing power.

Based on recommendations from the Trustees of Trust Funds, the Selectboard chose to limit the payout formula to 4% and of that to spend only the \$100,000 already committed to the Hanover Improvement Society Champion Rink Capital Campaign. Hopefully, this year the market will be more kind and inflation lower allowing a more generous use of the fund in 2024.

The Town is blessed with a robust Capital Improvement Plan which is funded annually based on the calculated ten-year need. I like to think of our current practice as a “pay forward” system. The capital purchases made this year were funded by taxes paid 5 or so years ago, and the amount going into reserves this year will be spent 5 or so years from now. This plan has the advantage of smoothing out the year-to-year tax impact of capital purchases.

The Plan has been developed and funded over many years. Early on it was a challenge to just document all Town assets, with items being added each year as the list became more and more complete. Then we realized that applying a 2% inflation factor would make the cost of future acquisitions more realistic. Now we expect that 2% is too low given recent inflation trends. In addition, facility needs have historically not been included in the CIP. There is money in this budget to quantify that need as well. Yet another hole to climb out of.

In addition, we have come to realize that while the plan works well for lower value and shorter useful life purchases (think computers and police vehicles), it has proven very difficult to fully fund larger and longer life assets (think fire trucks and bridges), which at the end of the day have required bonding or lease financing. The “generational equity” issue is also much greater for these high value, longer life assets. As we continue to refine the system, I predict that we will use more bonding and leases as the best way to fund these larger purchases.

Our thinking about the use of Undesignated Fund Balances is also evolving and consideration is being given to purposely building up these funds as the most transparent way to reserve for anticipated higher operating costs. Historically we have tried to manage the Undesignated Fund on a year-to-year basis without a long-term perspective. We have also had a goal of not using Undesignated Fund Balances to manage the tax rate. That goal has not been met for several years in a row and probably is unrealistic. We used over \$500,000 this year to keep the tax rate increase in the desired range. This is about the same as was used last year.

The good news is that the general fund undesignated fund balance remains at 15% - which is at the high end of our targeted range.

Like many budget issues - always a work in progress.

This year's budget development was significantly different than in past years. With a new town manager and new finance director, both going through the Hanover budget process for the first time, and each with ideas on how budgets should be developed and presented - we set off on a true adventure which I think has ended in a good place.

Alex is committed to greater public involvement and discussion of Town priorities, and having those priorities overtly reflected in budget choices. He and Ellen also took a deep dive into each line-item account to be sure that expenses were being charged accurately.

This resulted in some accounts being trimmed and others being added. Two examples of this were the creation of an account to capture the cost of running elections and another for the pay out of known retirement obligations. Both of these had previously been paid from other non-related accounts that were historically over budgeted.

This year's intentional alignment of priorities and more accurate accounting of expenses will serve us well going forward.

Now on to the budget itself.

The proposed budget calls for a general fund tax rate increase of 6.51 % and a blended rate tax rate increase of 6.58 %.

This is the highest increase that I can remember in over 20 years and is primarily driven by the Town's need to significantly increase salaries to remain competitive. This need was confirmed by an in-house survey and by the data. In 2022 we lost 47 employees, approximately 1/3 of our staff. Not all of those were attributable to pay, but a significant number were. Could you run a business with 30% turnover in one year? I know I couldn't.

Our Department Heads supported the priority for significant wage increases and were tasked with level funding their operating expenses in order to keep the tax rate increase below 7%.

They did this in several ways. The most significant being to make hundreds of small cuts. I think this can best be demonstrated by comparing this year's total operating expenses to last year's. Overall, they are going up by less than 1% despite a 7% inflation rate.

Some of the bigger operating expense items that did not make the cut include:

office furniture (\$2,500)

a scanner for HR (\$3,000)

Howe and Etna Library requests (\$20,300)

DPW funds for additional sidewalk repair (\$50,000)

a new Police vehicle (\$76,600)

and software for the rental housing inspection initiative (\$5,500)

I mention these as examples of belt tightening to help offset the wage and benefit increases.

The Town will be taking a broader look at our compensation, benefits, and HR policies this coming year, as we try to address the needs of a new generation of public employees. The old formula was based on good pay and benefits, a very robust retirement plan, and long term job stability. Those may no longer be what are most valued, as the next generation is more driven by work/life balance, flexible schedules, the potential to work from home, highly competitive compensation, job challenge and growth, with less emphasis on retirement.

The times they are a changing.

This budget introduces a few new concepts.

It includes a \$25,000 contingency fund. As the budget itself becomes tighter and tighter, the need for a contingency fund increases to cover unpredicted expenses. This year's funding is only a token amount, but a beginning.

Another new concept includes:

The overt funding of known retirement liabilities in the amount of \$30,000.

The funding to properly staff and support election work in the amount of \$110,000.

\$30,000 for new initiatives which include funds for a town wide facilities review and other initiatives that hopefully will lead to a more rapidly growing tax base.

On a separate note, the Town will soon decide on the best use of the remaining \$935,000 of ARPA Funds. As you can imagine, the wish list far exceeds that amount. The Select Board almost pulled the trigger on using \$300,000 to replenish the Parking fund which took a terrible hit due to covid but decided to wait and include that need in the larger wish list to be looked at this summer. There will be abundant opportunity for your input on how to best spend these one-time funds.

As I wrap up, again, this budget calls for a blended 6.58% tax rate increase and hopefully earns your support. It should be noted that this increase is in line with inflation, with increases in neighboring towns, and with the tax rate increase recently approved for the schools.

As always, I want to thank our Department Heads and all Town staff who performed above and beyond during this past year. Many departments are significantly understaffed, putting even more pressure on an already full workload.

A special shout out goes to Kerry Osgood, Ellen Bullion and Alex who dug down deep and survived their first Hanover budget and Town Meeting preparation.

Along with Town staff, our volunteers also went the extra mile again this year to keep their areas of interest alive and thriving.

We also appreciate the support of the Hanover Finance Committee and Kari Asmus in particular, who was especially helpful this year in identifying gaps and errors as the budget was being developed.

Let me stop here and open the floor for questions.”

Moderator Eggleton asked if any member of the public had any business. Nico Macri moved to include the \$32,000 for school crosswalk lights to be added back into the budget. Moderator Eggleton stated it could not be done due to not being properly noticed.

A motion to adjourn was made.

The motion was seconded from the floor.

Moderator Eggleton called the question.

Town Meeting was adjourned.

Respectfully submitted,

Roberta Hitchcock, Town Clerk

Minutes prepared by Catheryn Hembree

FIRE DEPARTMENT				
<u>Type of Fee</u>	<u>Adopted FY2020-21</u>	<u>Adopted FY2021-22</u>	<u>Adopted FY2022-23</u>	<u>Adopted FY2023-24</u>
Fire Safety Crowd Control - Manpower	Cost +35%	Cost +50%	Cost +50%	Cost +50%
Fire Safety Crowd Control - Manned Apparatus	\$210.00/hour	\$210.00/hour	\$210.00/hour	\$230.00/hour
False Alarm Charge - Fire Service	1st: Free	1st: Free	1st: Free	1st: Free
	2nd: \$110.00	2nd: \$110.00	2nd: \$110.00	2nd: \$120.00
	3rd: \$210.00	3rd: \$210.00	3rd: \$210.00	3rd: \$230.00
	4th and beyond: \$310 per response	4th and beyond: \$310 per response	4th and beyond: \$310 per response	4th and beyond: \$340 per response
Fire Extinguisher Training (for 1-10 students)	\$110.00	\$110.00	\$110.00	\$110.00
Fire Extinguisher Training (for 10 or more students)	\$15.00 per student	\$15.00 per student	\$15.00 per student	\$15.00 per student
Fire Suppression System Review: new systems, additions, alterations	\$110 base review fee PLUS \$0.10/\$1,000 cost of construction	\$110 base review fee PLUS \$0.10/\$1,000 cost of construction	\$110 base review fee PLUS \$0.45/\$1,000 cost of construction	\$120 base review fee PLUS \$0.45/\$1,000 cost of construction
Fire Alarm Review: new systems, additions, alterations	\$110 base review fee PLUS \$0.10/\$1,000 cost of construction	\$110 base review fee PLUS \$0.10/\$1,000 cost of construction	\$110 base review fee PLUS \$0.45/\$1,000 cost of construction	\$120 base review fee PLUS \$0.45/\$1,000 cost of construction
Additional Fire Inspection Services	n/a	n/a	\$75.00/hour	\$85.00/hour
Rescheduling of Fire Alarms or Sprinkler Acceptance Test because of contractor/owner not ready for test	n/a	n/a	\$510.00	\$510.00
Report Copy (Flat Fee)	\$25.00	\$25.00	\$25.00	\$25.00

Town of Hanover Schedule of Rates and Fees for FY2024 (July 1, 2023-June 30, 2024)

<u>Type of Fee</u>	<u>Adopted</u> <u>FY2020-21</u>	<u>Adopted</u> <u>FY2021-22</u>	<u>Adopted</u> <u>FY2022-23</u>	<u>Adopted</u> <u>FY2023-24</u>
AMBULANCE DIVISION				
Per Capita - Hanover	\$38.05	\$40.22	\$41.31	\$43.38
Per Capita - Lyme	\$38.05	\$40.22	\$41.31	\$43.38
Per Capita - Norwich	\$38.05	\$40.22	\$41.31	\$43.38
Community Contributions Adjustment to Cover Insurance Contractual Obligations for Ambulance Calls Originating in Community	Pro-Rated Share of Lost Revenues	Pro-Rated Share of Lost Revenues	Pro-Rated Share of Lost Revenues	Pro-Rated Share of Lost Revenues
Report Copy (Flat Fee)	\$25.00	\$25.00	\$25.00	\$25.00
<u>Treatment with Transport</u> - Basic Life Support – (plus mileage)	\$900.00	\$900.00	\$900.00	\$ 990.00
<u>Treatment with Transport</u> - Advanced Life Support Level 1 – (plus mileage)	\$900.00	\$900.00	\$900.00	\$ 990.00
<u>Treatment with Transport</u> - Advanced Life Support Level 2 – (plus mileage)	\$1,300.00	\$1,300.00	\$1,300.00	\$ 1,430.00
<u>Treatment with Transport</u> - Special Care Transport	\$1,300.00	\$1,300.00	\$1,300.00	\$ 1,430.00
Mileage Rate	\$20.00/mile	\$20.00/mile	\$20.00/mile	\$22.00/mile
<u>Treatment and Release Fee</u>	\$150.00	\$150.00	\$150.00	\$165.00
Emergency Services Paramedic Intercept Charge	\$350.00	\$350.00	\$350.00	\$385.00
Ambulance - Special Event Standby	\$225.00/hour	\$225.00/hour	\$225.00/hour	\$250.00/hour

GENERAL ADMINISTRATION / OTHER				
<u>Type of Fee</u>	<u>Adopted FY2020-21</u>	<u>Adopted FY2021-22</u>	<u>Adopted FY2022-23</u>	<u>Adopted FY2023-24</u>
Processing Fee for Returned Deposit Item (NSF Checks or Checks Drawn on Closed Accounts; Rejected ACH Transactions)	\$25.00	\$25.00	\$25.00	check face value, whichever is higher
Late Fee on Overdue Balances from General Service Invoices (billed through the Town's Accounting Office)	12.00% per annum interest	12.00% per annum interest	12.00% per annum interest	12.00% per annum interest
General Photocopying, including RSA 91-A Right-to-Know Requests single page (8.5" x 11.0")	\$.25/page	\$.25/page	\$.25/page	\$.25/page
General Photocopying, including RSA 91-A Right-to-Know Requests – single page (8.5" x 14.0")	\$.50/page	\$.50/page	\$.50/page	\$.50/page
General Photocopying, including RSA 91-A Right-to-Know Requests – single page (11.0" x 17.0")	\$.75/page	\$.75/page	\$.75/page	\$.75/page
Copies of Appraisal Card for Property Owner	No charge	No charge	No charge	No charge
Copies of Appraisal Card for Requesters Other than Property Owner	\$1.00	\$1.00	\$1.00	\$1.00
Copies of Warranty Deed	\$1.00/page	\$1.00/page	\$1.00/page	\$1.00/page
Copies of Tax Map	\$2.00	\$2.00	\$2.00	\$2.00
Copies of Tax Bills for Property Owner	No charge	No charge	No charge	No charge
Copies of Tax Bills for Requesters Other than Property Owner	\$1.00	\$1.00	\$1.00	\$1.00
Electronic Files from Town Databases – on flashdrive or via email (no data filtering a/o manipulation)	\$25.00	\$25.00	\$25.00	\$30.00

Town of Hanover Schedule of Rates and Fees for FY2024 (July 1, 2023-June 30, 2024)

<u>Type of Fee</u>	<u>Adopted FY2020-21</u>	<u>Adopted FY2021-22</u>	<u>Adopted FY2022-23</u>	<u>Adopted FY2023-24</u>
Public Voter Checklist – in any form (paper, e-mail, etc.)	\$25.00 for first 2,500 names on checklist plus \$.50 per thousand names or portion thereof in excess of 2,500; plus any shipping costs	\$25.00 for first 2,500 names on checklist plus \$.50 per thousand names or portion thereof in excess of 2,500; plus any shipping costs	\$25.00 for first 2,500 names on checklist plus \$.50 per thousand names or portion thereof in excess of 2,500; plus any shipping costs	\$25.00 for first 2,500 names on checklist plus \$.50 per thousand names or portion thereof in excess of 2,500; plus any shipping costs
Hanover Master Plan - 2003	\$25.00	\$25.00		
Master Plan Land Use Concept Map	\$3.00	\$3.00	\$3.00	\$3.00
Zoning Ordinance with Map	\$15.00	\$15.00	\$15.00	\$15.00
Zoning Map	\$3.00	\$3.00	\$3.00	\$3.00
Subdivision Regulations	\$4.00	\$4.00	\$4.00	\$4.00
Site Plan Regulations	\$4.00	\$4.00	\$4.00	\$4.00
Building Code Ordinance	\$3.00	\$3.00	\$3.00	\$3.00
Open Space, Water Resources, and Other One-Sided Color Maps	\$1.00	\$1.00	\$1.00	\$1.00
Trail Maps – Combined Area Trails (effective FY2014: proceeds go to Conservation Fund)	\$7.00	\$7.00	\$7.00	\$7.00
Landlord Agent Filing Fee (per RSA 540:1-b, effective January 1, 2011)	\$15.00	\$15.00	\$15.00	\$15.00
Notary Public Services – per signature – Non-Residents	\$7.50	\$7.50	\$7.50	\$8.00
Notary Public Services – per signature for Hanover Residents (NH ID showing Hanover address must be presented)	No charge	No charge	No charge	No charge
Vendor Permit (Regular Size) - Daily	\$15.00	\$15.00	\$15.00	\$20.00
Vendor Permit for 9 Months beginning March 1 and ending November 30	\$1,200.00	\$1,200.00	\$1,200.00	\$1,300.00
Pole License	\$10.00	\$10.00	\$10.00	\$10.00
Articles of Agreement (Filing Fee)	\$5.00	\$5.00	\$5.00	\$5.00

Town of Hanover Schedule of Rates and Fees for FY2024 (July 1, 2023-June 30, 2024)

<u>Type of Fee</u>	<u>Adopted FY2020-21</u>	<u>Adopted FY2021-22</u>	<u>Adopted FY2022-23</u>	<u>Adopted FY2023-24</u>
Vital Statistics (e.g., Certified Copy of Birth Certificate)	\$15.00 for initial copy; \$10.00 for additional copies ordered at same time	\$15.00 for initial copy; \$10.00 for additional copies ordered at same time	\$15.00 for initial copy; \$10.00 for additional copies ordered at same time	\$15.00 for initial copy; \$10.00 for additional copies ordered at same time
Marriage License Fees (set by State of NH)	\$50.00	\$50.00	\$50.00	\$50.00
Conduit License Agreement	\$1.20/linear ft.	\$1.20/linear ft.	\$1.20/linear ft.	\$1.20/linear ft.
HIGHWAY				
Driveway Permits (DPW Review)	\$100.00	\$100.00	\$100.00	\$110.00
Private Construction - Class VI Highway Permit	\$100.00	\$100.00	\$100.00	\$100.00
Excavation Permits	\$100.00	\$100.00	\$100.00	\$110.00
Obstruction Permits	\$40.00	\$40.00	\$40.00	\$50.00
Project Inspection	\$85.00/hr	\$85.00/hr	\$90.00/hr	\$90.00/hr
RECYCLING & SOLID WASTE				
Dump Ticket to City of Lebanon Landfill (includes convenience fee levied to partially fund curbside recycling program) Note: as of 1/1/2024 punch cards will no longer be valid. Pay-as-you-throw program will require purchase of customized trash bags, available at area retailers.	\$15.00 for punch-card of 10 punches; 1 punch = 1 bag of household trash.	\$15.00 for punch-card of 10 punches; 1 punch = 1 bag of household trash.	\$20.00 for punch-card of 10 punches; 1 punch = 1 bag of household trash.	\$20.00 for punch-card of 10 punches; 1 punch = 1 bag of household trash. To be discontinued as of 12/1/2023

HOWE LIBRARY & ETNA TOWN LIBRARY				
<u>Type of Fee</u>	<u>Adopted FY2020-21</u>	<u>Adopted FY2021-22</u>	<u>Adopted FY2022-23</u>	<u>Adopted FY2023-24</u>
Out-of-State Inter-Library Loan Flat Fee	\$5.00	\$5.00	\$5.00	\$5.00
Museum Pass Non-Pickup Fee	\$5.00	\$5.00	\$5.00	\$5.00
Museum Pass Overdue Return Fee	\$5.00/day	\$5.00/day	\$5.00/day	\$5.00/day
Non-Resident Family – 12 Month Membership	\$140.00	\$140.00	\$140.00	\$140.00
Non-Resident Family – 3 Month Membership	\$60.00	\$60.00	\$60.00	\$60.00
Non-Resident Senior Citizen – 12 Month Membership (65+)	\$95.00	\$95.00	\$95.00	\$95.00
Dresden Employee Card	No charge	No charge	No charge	No charge
Non-Resident Childcare Providers	\$140.00	\$140.00	\$140.00	\$140.00

PLANNING BOARD				
<u>Type of Fee</u>	<u>Adopted FY2020-21</u>	<u>Adopted FY2021-22</u>	<u>Adopted FY2022-23</u>	<u>Adopted FY2023-24</u>
LCHIP fee* (<i>Land & Community</i>)	\$25.00	\$25.00	\$25.00	\$25.00
*Mandate by the State to record all Plans or Plan Sets				
*Separate certified check or money order required, made payable to "Grafton County Registry of Deeds"				
Legal Notice fee	\$75.00	\$75.00	\$75.00	\$75.00
Notification fee	\$5.00 PLUS USPS Certified Mail rate per name on Notification List	\$10.00 PLUS USPS Certified Mail rate per name on Notification List	\$10.00 PLUS USPS Certified Mail rate per name on Notification List	\$10.00 PLUS USPS Certified Mail rate per name on Notification List
Registry fee	\$25.00 processing fee PLUS charge from Registry of Deeds	\$25.00 processing fee PLUS charge from Registry of Deeds	\$25.00 processing fee PLUS charge from Registry of Deeds	\$25.00 processing fee PLUS charge from Registry of Deeds
<u>Subdivision</u> (payable at time of design review application submission)				
Minor	\$325 base fee PLUS \$100/lot, plat, site or other division of land including units per RSA 672:14, PLUS LCHIP, Legal Notice, Notification, AND Registry	\$325 base fee PLUS \$100/lot, plat, site or other division of land including units per RSA 672:14, PLUS LCHIP, Legal Notice, Notification, AND Registry	\$325 base fee PLUS \$100/lot, plat, site or other division of land including units per RSA 672:14, PLUS LCHIP, Legal Notice, Notification, AND Registry	\$325 base fee PLUS \$100/lot, plat, site or other division of land including units per RSA 672:14, PLUS LCHIP, Legal Notice, Notification, AND Registry

Town of Hanover Schedule of Rates and Fees for FY2024 (July 1, 2023-June 30, 2024)

<u>Type of Fee</u>	<u>Adopted FY2020-21</u>	<u>Adopted FY2021-22</u>	<u>Adopted FY2022-23</u>	<u>Adopted FY2023-24</u>
Major	\$625 base fee PLUS \$150/lot, plat, site, or other division of land including units per RSA 672:14, PLUS LCHIP, Legal Notice, Notification, AND Registry	\$625 base fee PLUS \$150/lot, plat, site, or other division of land including units per RSA 672:14, PLUS LCHIP, Legal Notice, Notification, AND Registry	\$625 base fee PLUS \$150/lot, plat, site, or other division of land including units per RSA 672:14, PLUS LCHIP, Legal Notice, Notification, AND Registry	\$625 base fee PLUS \$150/lot, plat, site, or other division of land including units per RSA 672:14, PLUS LCHIP, Legal Notice, Notification, AND Registry
<u>Modification of Approval</u>				
Minor	\$200.00	\$200.00	\$200.00	\$200.00
SPR-Mnr	n/a	\$300.00	\$300.00	\$300.00
Major	\$500.00	\$500.00	\$500.00	\$500.00
<u>Site Plan Review</u>				
Minor Projects	\$75.00 PLUS Legal Notice, Notification AND \$5.00 per \$10,000 ECC	\$75.00 PLUS Legal Notice, Notification AND \$5.00 per \$10,000 ECC	\$75.00 PLUS Legal Notice, Notification AND \$5.00 per \$10,000 ECC	\$75.00 PLUS Legal Notice, Notification AND \$5.00 per \$10,000 ECC
Major Projects	\$525.00 PLUS Legal Notice, Notification, PLUS:	\$525.00 PLUS Legal Notice, Notification, PLUS:	\$525.00 PLUS Legal Notice, Notification, PLUS:	\$525.00 PLUS Legal Notice, Notification, PLUS:
\$0 to \$10,000,000 ECC	\$5.00 per \$10,000 of ECC	\$5.00 per \$10,000 of ECC	\$5.00 per \$10,000 of ECC	\$5.00 per \$10,000 of ECC
\$10,000,001 - \$30,000,000 ECC	\$3.00 per \$10,000 of ECC	\$3.00 per \$10,000 of ECC	\$3.00 per \$10,000 of ECC	\$3.00 per \$10,000 of ECC
\$30,000,001 and over ECC	\$1.00 per \$10,000 of ECC	\$1.00 per \$10,000 of ECC	\$1.00 per \$10,000 of ECC	\$1.00 per \$10,000 of ECC

Town of Hanover Schedule of Rates and Fees for FY2024 (July 1, 2023-June 30, 2024)

<u>Type of Fee</u>	<u>Adopted FY2020-21</u>	<u>Adopted FY2021-22</u>	<u>Adopted FY2022-23</u>	<u>Adopted FY2023-24</u>
<u>Modification of Approval</u>	\$500.00	\$500.00	\$500.00	\$500.00
Certificate of Compliance Inspection	\$50.00 /inspection	\$50.00 /inspection	\$50.00 /inspection	\$50.00 /inspection
Field Change	\$50.00	\$50.00	\$50.00	\$50.00
<u>Minor Lot Line Adjustment and Boundary Agreements</u>	\$150.00 PLUS LCHIP, Legal Notice, Notification AND Registry	\$150.00 PLUS LCHIP, Legal Notice, Notification AND Registry	\$150.00 PLUS LCHIP, Legal Notice, Notification AND Registry	\$150.00 PLUS LCHIP, Legal Notice, Notification AND Registry
<u>Lot Merger</u>	\$50.00 PLUS Registry	\$50.00 PLUS Registry	\$50.00 PLUS Registry	\$50.00 PLUS Registry

ZONING & BUILDING PERMITS				
<u>Type of Fee</u>	<u>Adopted FY2020-21</u>	<u>Adopted FY2021-22</u>	<u>Adopted FY2022-23</u>	<u>Adopted FY2023-24</u>
<u>Minimum Permit Fee</u>				
One- and Two-Family Residential	\$100.00	\$100.00	\$100.00	\$100.00
Commercial, Institutional, Multi-Family, and Other Non-One- and-Two-Family-residential construction	\$100.00	\$100.00	\$100.00	\$100.00
<u>One- and Two-Family Residential</u>	\$100 PLUS	\$100 PLUS	\$100 PLUS	\$100 PLUS
Finished dwellings & additions, etc.	\$0.75/sf	\$0.75/sf	\$0.75/sf	\$0.75/sf
Renovations, alterations, etc.	\$0.50/sf	\$0.50/sf	\$0.50/sf	\$0.50/sf
Non-Habitable Structures (Porch, garage, shed, fence, pool, temporary trailer, retaining wall, etc.)	\$0.50/sf	\$0.50/sf	\$0.50/sf	\$0.50/sf
<u>Commercial, Institutional, Multi-Family Residential</u> (ALL construction)	\$100 PLUS	\$100 PLUS	\$100 PLUS	\$100 PLUS
	\$6.00 per \$1,000 of Construction Cost	\$6.00 per \$1,000 of Construction Cost	\$6.00 per \$1,000 of Construction Cost	\$6.00 per \$1,000 of Construction Cost
<u>Sign, Awning, or Canopy</u>	\$100.00	\$100.00	\$100.00	\$100.00
<u>Moving or Demolition</u>	\$150.00	\$150.00	\$150.00	\$150.00
<u>Revision Plan Review and Partial Submissions</u>	\$75.00/hr (min 1 hour)	\$75.00/hr (min 1 hour)	\$75.00/hr (min 1 hour)	\$75.00/hr (min 1 hour)
<u>Projects Requiring Outside Consulting Assistance</u> (where outside consulting services for plan review, testing or inspection are required)	The Town of Hanover has 30 days to review complete One- & Two-Family Project applications and 60 days to review complete Commercial & Multi-Family Projects & Properties under Condominium Ownership applications. In the event an applicant wants expedited review, or the Building Inspector deems the scope and complexity of the project to warrant outside review, the applicant shall, in addition to fees specified herein, pay costs of review by a third-party consultant selected by the Town.			
<u>Blanket Permit per Project</u> (Sec. IX of Building Code Adoption Ordinance)	\$50.00	\$50.00	\$50.00	\$75
<u>Application Resubmittal</u> (if filed 6 months or more after date of rejection, must file for new permitting)	\$100.00 for all projects	\$100.00 for all projects	\$100.00 for all projects	\$100.00 for all projects
<u>Permit Extension</u>	\$50.00	\$50.00	\$50.00	\$100

Town of Hanover Schedule of Rates and Fees for FY2024 (July 1, 2023-June 30, 2024)

<u>Type of Fee</u>	<u>Adopted FY2020-21</u>	<u>Adopted FY2021-22</u>	<u>Adopted FY2022-23</u>	<u>Adopted FY2023-24</u>
<u>Re-Inspection</u>	\$75.00	\$75.00	\$75.00	\$75.00
<u>Additional Inspection</u>	\$75.00	\$75.00	\$75.00	\$75.00
Request for <u>Life Safety Inspection</u> to enable occupancy prior to C.O. issuance				
To be paid prior to scheduling C.O. insp	\$100.00	\$100.00*	\$100.00*	\$100.00*
Permit Reinstatement - please note that the reinstatement of a building permit also requires reinstatement of a zoning permit, which is an additional fee	Half of the original Code Review fee or \$50.00, whichever is greater	Half of the original Code Review fee or \$50.00, whichever is greater	\$100.00	\$100.00
<u>Deferred Electrical/Plumbing/Mechanical Submission</u>	\$75.00/hr (note: minimum \$75 1-hour fee)	\$75.00/hr (note: minimum \$75 1-hour fee)	\$75.00/hr (note: minimum \$75 1-hour fee)	\$75.00/hr (note: minimum \$75 1-hour fee)
Administrative Fee for <u>Beginning Work w/o Permits/Approvals</u>	\$300.00	\$300.00	\$300.00	\$300.00
<u>Health Inspection</u>	\$75.00 / Inspection	\$75.00 / Inspection	\$75.00 / Inspection	\$75.00 / Inspection
ZONING PERMIT ONLY	\$50.00	\$50.00	\$50.00	\$50.00
<u>Wetlands Administrative Permit</u>	\$50.00 PLUS cost to prepare and mail notices to abutters (\$5.00 PLUS USPS 1st Class mail rate per name on Notification List)	\$50.00 PLUS cost to prepare and mail notices to abutters (\$5.00 PLUS USPS 1st Class mail rate per name on Notification List)	\$50.00 PLUS cost to prepare and mail notices to abutters (\$6.00 PLUS USPS 1st Class mail rate per name on Notification List)	\$50.00 PLUS cost to prepare and mail notices to abutters (\$6.00 PLUS USPS 1st Class mail rate per name on Notification List)
<u>Septic Design Review</u> (Prerequisite for DES Review)	\$50.00	\$50.00	\$50.00	\$100
<u>Driveway Permit (Zoning Review)</u>	\$50.00	\$50.00	\$50.00	\$50.00

<u>Type of Fee</u>	<u>Adopted FY2020-21</u>	<u>Adopted FY2021-22</u>	<u>Adopted FY2022-23</u>	<u>Adopted FY2023-24</u>
ZONING BOARD OF ADJUSTMENT				
Legal Notice fee	\$25.00	\$75.00	\$25.00	\$25.00
Notification fee	\$5.00 PLUS USPS Certified mail rate per name on Notification List	\$10.00 PLUS USPS Certified mail rate per name on Notification List	\$10.00 PLUS USPS Certified mail rate per name on Notification List	\$10.00 PLUS USPS Certified mail rate per name on Notification List
<u>Special Exception</u>	\$300.00 PLUS Legal Notice PLUS Notification	\$325.00 PLUS Legal Notice PLUS Notification	\$300.00 PLUS Legal Notice PLUS Notification	\$300.00 PLUS Legal Notice PLUS Notification
<u>Variance</u>	\$300.00 PLUS Legal Notice PLUS Notification	\$325.00 PLUS Legal Notice PLUS Notification	\$300.00 PLUS Legal Notice PLUS Notification	\$300.00 PLUS Legal Notice PLUS Notification
<u>Appeal of Administrative Decision</u>	\$300.00 PLUS Legal Notice PLUS Notification	\$325.00 PLUS Legal Notice PLUS Notification	\$300.00 PLUS Legal Notice PLUS Notification	\$300.00 PLUS Legal Notice PLUS Notification
<u>Equitable Waiver</u>	\$300.00 PLUS Legal Notice PLUS Notification	\$325.00 PLUS Legal Notice PLUS Notification	\$300.00 PLUS Legal Notice PLUS Notification	\$300.00 PLUS Legal Notice PLUS Notification
<u>Hearing Under RSA 674:41</u>	\$300.00 PLUS Legal Notice PLUS Notification	\$325.00 PLUS Legal Notice PLUS Notification	\$300.00 PLUS Legal Notice PLUS Notification	\$300.00 PLUS Legal Notice PLUS Notification
<u>Rehearing</u>	\$100.00 (PLUS Legal Notice & Notification, if granted)	\$125.00 (PLUS Legal Notice & Notification, if granted)	\$100.00 (PLUS Legal Notice & Notification, if granted)	\$150.00 (PLUS Legal Notice & Notification, if granted)

PLANNING, ZONING, CODE ENFORCEMENT-BUILDING SAFETY					
<u>Type of Fee</u>	<u>Adopted</u> <u>FY2019-20</u>	<u>Adopted</u> <u>FY2020-21</u>	<u>Adopted</u> <u>FY2021-22</u>	<u>Adopted</u> <u>FY2022-23</u>	<u>Adopted</u> <u>FY2023-24</u>
Fire Building Systems Review Fee (payable at time of design review application submission)					
Fire Permits: Stand-Alone Gas Installation and/or Replacement	\$60.00	\$60.00	\$60.00	\$60.00	\$75.00
Fire Permits: Additional Appliances (Gas) beyond Original Permit	\$20.00/per appliance	\$20.00/per appliance	\$20.00/per appliance	\$20.00/per appliance	\$20.00/per appliance
Fire Permits: Stand-Alone Oil Installation and/or Replacement	\$60.00	\$60.00	\$60.00	\$60.00	\$75.00
Fire Permits: Additional Appliances (Oil) beyond Original Permit	\$20.00/per appliance	\$20.00/per appliance	\$20.00/per appliance	\$20.00/per appliance	\$20.00/per appliance
Re-inspection Fee – Gas or Oil	\$110.00	\$110.00	\$110.00	\$110.00	\$110.00
Projects Requiring Outside Consulting Assistance (where outside consulting services for plan review, testing or inspection are required)	Full cost +10% admin charge	Full cost +10% admin charge	Full cost +10% admin charge	Full cost +10% admin charge	Full cost +10% admin charge
RENTAL HOUSING REGISTRATION AND INSPECTION					
Rental Housing Registration					\$50.00
Rental Housing Inspection					\$250.00
Reinspection					\$75.00
Transfer of Permit					\$25.00
Failure to register or renew					\$150.00

POLICE DEPARTMENT					
<u>Type of Fee</u>	<u>Adopted FY2019-20</u>	<u>Adopted FY2020-21</u>	<u>Adopted FY2021-22</u>	<u>Adopted FY2022-23</u>	<u>Adopted FY2023-24</u>
Pistol Permits (5 year Permit)	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
Special Services Detail – Police Personnel (per hour)	\$70.00	\$70.00	\$70.00	\$70.00	\$80.00
Special Services Detail <i>Non-Profit</i> – Police Personnel (per hour)	<i>Note: Certain Non-Profits may qualify for reduction in the special detail admin. Chg. From 50% to 25%</i>			\$65.00	\$75.00
Special Services Detail - Cruiser Fee (where cruiser is part of alert presence)	\$20.00/hour	\$20.00/hour	\$20.00/hour	\$20.00/hour	\$25.00/hour
Copies of Police Reports	actual copying costs @ \$0.25/page	actual copying costs @ \$0.25/page	actual copying costs @ \$0.25/page	actual copying costs @ \$0.25/page	actual copying costs @ \$0.25/page
Fingerprints - Hanover Residents and Hanover Businesses	\$25.00 for first 2 cards and \$5.00 for each addtl card	\$25.00 for first 2 cards and \$5.00 for each addtl card	\$25.00	\$25.00	\$30.00
Fingerprints - Non-residents	\$50.00 for first 2 cards and \$5.00 for each addtl card	\$50.00 for first 2 cards and \$5.00 for each addtl card	\$50.00	\$50.00	\$55.00
Digital Images from Police Reports (e.g., photos on CD, DVD of Cruiser Video used for Discovery)	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
Alarm Connection Fee – One-Time Charge	\$90.00	\$90.00	\$100.00	\$90.00	\$100.00
Annual Alarm Monitoring Fee	\$375.00 within Town; \$475.00 out-of-Town pro-rated monthly	\$375.00 within Town; \$475.00 out-of-Town pro-rated monthly	\$385.00 within Town; \$485.00 out-of-Town pro-rated monthly	\$385.00 within Town; \$485.00 out-of-Town pro-rated monthly	\$400.00 within Town; \$500.00 out-of-Town pro-rated monthly
Police Service in response to alarm – Residential	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00
Police Service in response to alarm – Commercial	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00
Penalty Charge for Inaccurate Call List related to alarm monitoring	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00
<u>Dog License</u> – Neutered Male and Female; and Puppies Under 7 Mos.	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50

Town of Hanover Schedule of Rates and Fees for FY2024 (July 1, 2023-June 30, 2024)

<u>Type of Fee</u>	<u>Adopted FY2019-20</u>	<u>Adopted FY2020-21</u>	<u>Adopted FY2021-22</u>	<u>Adopted FY2022-23</u>	<u>Adopted FY2023-24</u>
<u>Dog License</u> – Unneutered Male and Female	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
<u>Dog License</u> – First Dog – Sr. Citizen Owner	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00
<u>Dog License</u> – Group License for 5 or more Dogs	\$21.00	\$21.00	\$21.00	\$21.00	\$21.00
<u>Dog License</u> – Late Fee per Month after May 31	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00
<u>Dog License</u> – Replacement Tag and License #	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00
Nuisance Dog Fine	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
Menace Dog Fine	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00
Vicious Dog Fine	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
Unlicensed Dog Fine	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00

PARKING DIVISION				
Type of Fee	<u>Adopted FY2020-21</u>	<u>Adopted FY2021-22</u>	<u>Adopted FY2022-23</u>	<u>Adopted FY2023-24</u>
<u>Lot Rentals</u> – CBD (Commercial Business District) Space Monthly Rentals	\$90.00	\$90.00	\$90.00	\$115.00
<u>Lot Rentals (Lease w/6 mo. Commitment)</u> – Facility Space Monthly Rentals no specific level	\$135.00	\$135.00	\$135.00	\$150.00
<u>Lot Rentals</u> – ZBA (Zoning Board of Adjustment) Required Monthly Lot Rentals	\$82.50/space	\$82.50/space	\$82.50/space	\$82.50/space
<u>Temporary Parking Permits (M-F, 9-5)</u>	\$20.00/day	\$20.00/day	\$20.00/day	\$20.00/day
<u>Reserved Space / Meter Rental (24 hours a day, 7 Days a week)</u>	\$25.00/day	\$25.00/day	\$25.00/day	\$25.00/day
<u>Hovey Lane and lower Lebanon Street Permit Parking</u> - 2-Month Permit thru 12/31/22, 1-Month Permit effective 1/1/2023	\$80.00	\$80.00	\$40.00	\$55.00
<u>Annual Parking Permits</u> – Replacement of Lost or Misplaced Permits	\$10.00	\$10.00	\$10.00	\$10.00
<u>Annual Parking Permits</u> – Fee for Unreturned Parking Permits	\$10.00	\$10.00	\$10.00	\$25.00
Town Parking Garage Rates - Please Note: Total Parking Facility Charge Increases				
Town Parking Garage - Short Term Rates - Monday- Friday 7:00am-9:00pm, Saturday 9:00am-6:00pm, Sundays free	Hourly Rate / Total \$	Hourly Rate / Total \$	Hourly Rate / Total \$	Hourly Rate / Total \$
Town Parking Garage – Short Term Rates – Grace Period Exit Before 10-Minutes	\$-0-	\$-0-	\$-0-	\$-0-
Town Parking Garage – Short Term Rates – <i>Minimum Charge 10- to 30-Minutes</i>	\$0.50 / \$0.50	\$0.50 / \$0.50	\$0.50 / \$0.50	\$1.00/\$1.00
Town Parking Garage – Short Term Rates – <i>2nd Half Hour</i>	\$0.50 / \$1.00	\$0.50 / \$1.00	\$0.50 / \$1.00	\$1.00/\$2.00
Town Parking Garage – Short Term Rates – <i>2nd Hour</i>	\$1.00 / \$2.00	\$1.00 / \$2.00	\$1.00 / \$2.00	\$1.50/\$3.50
Town Parking Garage – Short Term Rates – <i>3rd Hour</i>	\$1.00 / \$3.00	\$1.00 / \$3.00	\$1.00 / \$3.00	\$1.50/\$5.00
Town Parking Garage – Short Term Rates – <i>4th Hour</i>	\$3.00 / \$6.00	\$3.00 / \$6.00	\$3.00 / \$6.00	\$3.00/\$6.00
Town Parking Garage – Short Term Rates – <i>5th Hour</i>	\$3.00 / \$9.00	\$3.00 / \$9.00	\$3.00 / \$9.00	\$3.00/\$9.00
Town Parking Garage – Short Term Rates – <i>6th Hour</i>	\$3.00 / \$12.00	\$3.00 / \$12.00	\$3.00 / \$12.00	\$3.00/\$12.00
Town Parking Garage – Short Term Rates – <i>7th Hour</i>	\$3.00 / \$15.00	\$3.00 / \$15.00	\$3.00 / \$15.00	\$3.00/\$15.00
Town Parking Garage – Short Term Rates – <i>8th Hour and Over</i>	\$5.00 / \$20.00	\$5.00 / \$20.00	\$5.00 / \$20.00	\$5.00/\$20.00

Town of Hanover Schedule of Rates and Fees for FY2024 (July 1, 2023-June 30, 2024)

<u>Type of Fee</u>	<u>Adopted FY2020-21</u>	<u>Adopted FY2021-22</u>	<u>Adopted FY2022-23</u>	<u>Adopted FY2023-24</u>
Town Parking Garage – Validation Stickers: One Hour @ \$0.75 each (minimum purchase 96)	\$72.00	\$72.00	\$72.00	\$72.00
Town Parking Garage – Validation Stickers: All-Day @ \$20.00 each (minimum purchase 10)	\$200.00	\$200.00	\$200.00	\$200.00
Downtown Employee Permits				\$8.00/day
Short Term Lease (Up to 6 months)				\$175.00/month
Long-Term Lease (6 months or more)				\$150.00/month
Late fee for lease non-payment				\$30.00
Town Parking Garage - Electric Car Charging Station Fee	\$1.50/hour	\$1.50/hour	\$1.50/hour	\$2.00/hour
Meter Rates - Please Note: Meter Rate Charge Increases				
<u>Meter Rates</u> – for 2-Hour and 3-Hour Limit *On Street* Metered Areas and Municipal Lot 1	\$.05 = 2 min; \$.10 = 4 min; \$.25 = 10 min; \$1.00 coin = 40 min	\$.05 = 2 min; \$.10 = 4 min; \$.25 = 10 min; \$1.00 coin = 40 min	\$.05 = 2 min; \$.10 = 4 min; \$.25 = 10 min; \$1.00 coin = 40 min	\$.05 = 2 min; \$.10 = 4 min; \$.25 = 10 min
<u>Meter Rates</u> – for 2-Hour and 3-Hour Limit *Off Street* Metered Areas *except Municipal Lot 1*	\$.05 = 3 min; \$.10 = 6 min; \$.25 = 15 min; \$1.00 coin = 60 min (1 hr)	\$.05 = 3 min; \$.10 = 6 min; \$.25 = 15 min; \$1.00 coin = 60 min (1 hr)	\$.05 = 3 min; \$.10 = 6 min; \$.25 = 15 min; \$1.00 coin = 60 min (1 hr)	\$.05 = 3 min; \$.10 = 6 min; \$.25 = 15 min
<u>Meter Rates</u> – for 10-Hour Limit Meter Areas	\$.05 = 6 min; \$.10 = 12 min; \$.25 = 30 min; \$1.00 coin = 120 min (2 hr)	\$.05 = 6 min; \$.10 = 12 min; \$.25 = 30 min; \$1.00 coin = 120 min (2 hr)	\$.05 = 6 min; \$.10 = 12 min; \$.25 = 30 min; \$1.00 coin = 120 min (2 hr)	\$.05 = 3 min; \$.10 = 7 min; \$.25 = 20 min; \$.75 = 60 min
<u>Meter Violations</u> – Expired Meter	\$15.00	\$15.00	\$15.00	\$15.00
Meter Violations – Fine After 14 Days	\$25.00	\$25.00	\$30.00	\$30.00
Meter Violations – Fine After 28 Days	\$35.00	\$35.00	\$40.00	\$40.00
<u>Meter Violations</u> – Overtime Violation (2 Hr. Zone)	\$30.00	\$30.00	\$30.00	\$30.00
Meter Violations – Fine After 14 Days	\$60.00	\$60.00	\$60.00	\$60.00
Meter Violations – Fine After 28 Days	\$70.00	\$70.00	\$70.00	\$70.00
<u>Meter Violations</u> – Overtime Meter Feeding	\$25.00	\$25.00	\$25.00	\$25.00
Meter Violations – Fine After 14 Days	\$40.00	\$40.00	\$50.00	\$50.00
Meter Violations – Fine After 28 Days	\$50.00	\$50.00	\$60.00	\$60.00
<u>Meter Violations</u> – 2nd Meter Ticket This Date	\$20.00	\$20.00	\$20.00	\$20.00
Meter Violations – Fine After 14 Days	\$30.00	\$30.00	\$40.00	\$40.00
Meter Violations – Fine After 28 Days	\$40.00	\$40.00	\$50.00	\$50.00

Town of Hanover Schedule of Rates and Fees for FY2024 (July 1, 2023-June 30, 2024)

<u>Type of Fee</u>	<u>Adopted FY2020-21</u>	<u>Adopted FY2021-22</u>	<u>Adopted FY2022-23</u>	<u>Adopted FY2023-24</u>
<u>Meter Violations</u> – 3rd Meter Ticket This Date	\$30.00	\$30.00	\$30.00	\$30.00
Meter Violations – Fine After 14 Days	\$60.00	\$60.00	\$60.00	\$60.00
Meter Violations – Fine After 28 Days	\$70.00	\$70.00	\$70.00	\$70.00
<u>Meter Violations</u> – Towing Charge (Winter Parking Ban)	\$150.00	\$150.00	\$200.00	\$200.00
Meter Violations – Fine After 14 Days	\$200.00	\$200.00	\$250.00	\$250.00
Meter Violations – Fine After 28 Days	\$210.00	\$210.00	\$250.00	\$260.00
<u>Meter Violations</u> – Handicapped Space	\$500.00	\$500.00	\$500.00	\$500.00
Meter Violations – Fine After 14 Days	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Meter Violations – Fine After 28 Days	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
<u>Meter Violations</u> – No Parking 12:01AM – 7:00AM; 2:00AM – 6:00AM	\$30.00	\$30.00	\$30.00	\$30.00
Meter Violations – Fine After 14 Days	\$60.00	\$60.00	\$60.00	\$60.00
Meter Violations – Fine After 28 Days	\$70.00	\$70.00	\$70.00	\$70.00
<u>Meter Violations</u> – Parking in Prohibited Zone	\$30.00	\$30.00	\$30.00	\$30.00
Meter Violations – Fine After 14 Days	\$60.00	\$60.00	\$60.00	\$60.00
Meter Violations – Fine After 28 Days	\$70.00	\$70.00	\$70.00	\$70.00
<u>Meter Violations</u> – Parking in Prohibited Zone *Enhanced Fine*	\$40.00	\$40.00	\$40.00	\$40.00
Meter Violations – Fine After 14 Days	\$80.00	\$80.00	\$80.00	\$80.00
Meter Violations – Fine After 28 Days	\$90.00	\$90.00	\$90.00	\$90.00
<u>Meter Violations</u> – No Town Permit	\$30.00	\$30.00	\$30.00	\$30.00
Meter Violations – Fine After 14 Days	\$60.00	\$60.00	\$60.00	\$60.00
Meter Violations – Fine After 28 Days	\$70.00	\$70.00	\$70.00	\$70.00
<u>Meter Violations</u> – Left Wheels to Curb	\$30.00	\$30.00	\$30.00	\$30.00
Meter Violations – Fine After 14 Days	\$60.00	\$60.00	\$60.00	\$60.00
Meter Violations – Fine After 28 Days	\$70.00	\$70.00	\$70.00	\$70.00
<u>Meter Violations</u> – Loading/Bus Zone	\$75.00	\$75.00	\$75.00	\$75.00
Meter Violations – Fine After 14 Days	\$150.00	\$150.00	\$150.00	\$150.00
Meter Violations – Fine After 28 Days	\$160.00	\$160.00	\$160.00	\$160.00
<u>Meter Violations</u> – Improper Parking	\$30.00	\$30.00	\$30.00	\$30.00
Meter Violations – Fine After 14 Days	\$60.00	\$60.00	\$60.00	\$60.00
Meter Violations – Fine After 28 Days	\$70.00	\$70.00	\$70.00	\$70.00
<u>Meter Violations</u> – Parking on Sidewalk	\$30.00	\$30.00	\$30.00	\$30.00
Meter Violations – Fine After 14 Days	\$60.00	\$60.00	\$60.00	\$60.00
Meter Violations – Fine After 28 Days	\$70.00	\$70.00	\$70.00	\$70.00
<u>Meter Violations</u> – Parking in Restricted Area	\$30.00	\$30.00	\$30.00	\$30.00
Meter Violations – Fine After 14 Days	\$60.00	\$60.00	\$60.00	\$60.00
Meter Violations – Fine After 28 Days	\$70.00	\$70.00	\$70.00	\$70.00
<u>Meter Violations</u> – Parking in Violation of Site Plan Approval	\$50.00	\$50.00	\$50.00	\$50.00

Town of Hanover Schedule of Rates and Fees for FY2024 (July 1, 2023-June 30, 2024)

<u>Type of Fee</u>	<u>Adopted FY2020-21</u>	<u>Adopted FY2021-22</u>	<u>Adopted FY2022-23</u>	<u>Adopted FY2023-24</u>
Meter Violations – Fine After 14 Days	\$75.00	\$75.00	\$100.00	\$100.00
Meter Violations – Fine After 28 Days	\$100.00	\$100.00	\$110.00	\$110.00
<u>Boot Removal Fee</u>	\$50.00	\$50.00	\$50.00	\$50.00

PARKS & RECREATION DEPARTMENT				
<u>Type of Fee</u>	<u>Adopted FY2020-21</u>	<u>Adopted FY2021-22</u>	<u>Adopted FY2022-23</u>	<u>Adopted FY2023-24</u>
Athletic Programs Resident Fees	\$57.00	\$57.00	\$60.00	\$62.00
Athletic Programs NON-Resident Fees	\$67.00	\$67.00	\$70.00	\$72.00
Lacrosse Programs Resident Fees				\$72.00
Lacrosse Programs NON-Resident Fees				\$82.00
Athletic Programs All Basketball Participants – Facilities Usage Fee Made Payable to SAU #70	\$41.00	\$41.00	\$73.00	\$73.00
Late Registration Fee for Registrations Received after Deadline	\$26.00	\$26.00	\$26.00	\$26.00
Instructional Athletic Programs Resident Fees	\$36.00	\$36.00	\$40.00	\$40.00
Instructional Athletic Programs Non-Resident Fees	\$46.00	\$46.00	\$50.00	\$50.00
Instructional Programs Late Registration Fee for Registrations Received after Deadline				\$12.00
Uniform Deposit Fee	\$67.00	\$67.00	\$70.00	\$70.00
OST KAST monthly – 5 day enrollment	\$361.00	\$361.00	\$375.00	\$375.00
OST KAST monthly – 4 day enrollment	\$294.00	\$294.00	\$305.00	\$305.00
OST KAST monthly – 3 day enrollment	\$227.00	\$227.00	\$235.00	\$235.00
OST KAST monthly – 2 day enrollment	\$160.00	\$160.00	\$165.00	\$165.00
OST KAST – Drop-In (if space is available)	\$26.00/day \$36.00/Wed.	\$26.00/day \$36.00/Wed.	\$27.00/day \$37.00/Wed.	\$30.00/day \$40.00/Wed.
OST (Out of School Time) Program – Late Pick-up Fee	Between one to thirty minutes late: \$1.00 per minute with a minimum \$10.00 charge. More than thirty minutes late: \$2.00 per minute.	Between one to thirty minutes late: \$1.00 per minute with a minimum \$10.00 charge. More than thirty minutes late: \$2.00 per minute.	Between one to thirty minutes late: \$1.00 per minute with a minimum \$10.00 charge. More than thirty minutes late: \$2.00 per minute.	Between one to thirty minutes late: \$1.00 per minute with a minimum \$10.00 charge. More than thirty minutes late: \$2.00 per minute.
KAST (Kids After School Time) – Late Payment Fee	\$25.00 if payment not made by the 4th of the month	\$25.00 if payment not made by the 4th of the month	\$25.00 if payment not made by the 4th of the month	\$25.00 if payment not made by the 4th of the month
KAST Schedule Change Fee (after registration)	1 st occurrence free; each additional \$10	1 st occurrence free; each additional \$10	1 st occurrence free; each additional \$10	1st occurrence free; each additional \$10
KAST Membership Fee	\$26.00	\$26.00	\$28.00	\$28.00
Summer Camp Membership Fee	\$26.00	\$26.00	\$28.00	\$28.00

Town of Hanover Schedule of Rates and Fees for FY2024 (July 1, 2023-June 30, 2024)

<u>Type of Fee</u>	<u>Adopted FY2020-21</u>	<u>Adopted FY2021-22</u>	<u>Adopted FY2022-23</u>	<u>Adopted FY2023-24</u>
Summer Camp Resident Weekly Fee	N/A	N/A	N/A	\$175.00
Summer Camp Non Resident Weekly Fee	N/A	N/A	N/A	\$275.00
Summer Camp Resident 2-Week Fee	N/A	\$300.00	\$310.00	N/A
Summer Camp Non Resident 2-Week Fee	N/A	\$510.00	\$525.00	N/A
Mini-Camps – Resident Weekly Fees	\$180.00	\$205.00	\$215.00	\$235.00
Mini-Camps – Non-Resident Weekly Fees	\$235.00	\$285.00	\$295.00	\$300.00
Mini-Camps – Resident Daily Fee				\$60.00
Mini-Camps – Non-Resident Daily Fee				\$70.00
Adult and Youth Instructional Programs – Fees Determined Based on Instructors’ Costs and Administrative and Materials Costs; Program Revenue is split 70/30 between the Instructor and the Recreation Department; Instructor may keep 70% of total income earned up to a maximum of \$75.00/hour after expenses.	varies	varies	varies	varies
Athletic Field Rental	\$36/hour for Hanover Youth Activities; \$46/hour for Youth Activities; \$206/week for Hanover Youth Sports Seasons; \$77/hour for Adult Activities	\$36/hour for Hanover Youth Activities; \$46/hour for Youth Activities; \$206/week for Hanover Youth Sports Seasons; \$77/hour for Adult Activities	\$46/hour for Hanover Community Youth Sports; \$206/week for Hanover Community Youth Sports Seasons; \$77/hour for Hanover Community Adult Sports; \$100/hour for Non-Town Sponsored Groups/Commercial Activities	\$50/hour for Hanover Community Youth Sports; \$215/week for Hanover Community Youth Sports Seasons; \$80/hour for Hanover Community Adult Sports; \$110/hour for Non-Town Sponsored Groups/Commercial Activities
Lining of Athletic Field	Per Field: \$154 for Hanover Youth Organizations \$309 for All Others	Per Field: \$154 for Hanover Youth Organizations \$309 for All Others	Per Field: \$175 for Hanover Youth Organizations \$350 for All Others	Per Field: \$200 for Hanover Youth Organizations \$350 for All Others
Basketball Tournament Fees per Team	\$85.00	\$85.00	\$85.00	\$100.00
Middle School Dance Admission	\$5.00	\$5.00	\$10.00	\$10.00

Town of Hanover Schedule of Rates and Fees for FY2024 (July 1, 2023-June 30, 2024)

<u>Type of Fee</u>	<u>Adopted</u> <u>FY2020-21</u>	<u>Adopted</u> <u>FY2021-22</u>	<u>Adopted</u> <u>FY2022-23</u>	<u>Adopted</u> <u>FY2023-24</u>
RWB COMMUNITY CENTER FEES				
<i>Security and Key Deposits will be reviewed on an individual</i>				
HPR Programs, Town of Hanover Functions, or organizations working with HPR offering free community events.	No Fee	No Fee	No Fee	No Fee
Resident or Non Profit Groups <i>(certificate of non profit status required)</i>				
Week Day Hourly Rate: Peak Hours	\$30.00	\$30.00	\$40.00	\$40.00
Week Day Hourly Rate: Non-Peak Hours				\$30.00
Week Day Multi-Purpose Room Group Size LESS than 35	\$30.00	\$30.00	\$40.00	\$40.00
Week Day Multi-Purpose Room Group Size MORE than 35	\$40.00	\$40.00	\$50.00	\$50.00
Weekend Multi-Purpose Room Group Size LESS than 35 (4 hour time block)	\$120.00	\$120.00	\$150.00	\$150.00
Weekend Multi-Purpose Room Group Size MORE than 35 (4 hour time block)	\$180.00	\$180.00	\$200.00	\$200.00
Non-Resident and all other Groups				
Week Day Hourly Rate	\$40.00	\$40.00	\$50.00	\$50.00
Week Day Multi-Purpose Room Group Size LESS than 35	\$40.00	\$40.00	\$50.00	\$50.00
Week Day Multi-Purpose Room Group Size MORE than 35	\$50.00	\$50.00	\$60.00	\$60.00
Weekend Multi-Purpose Room Group Size LESS than 35 (4 hour time block)	\$160.00	\$160.00	\$190.00	\$190.00
Weekend Multi-Purpose Room Group Size MORE than 35 (4 hour time block)	\$220.00	\$220.00	\$240.00	\$240.00
Monthly Basement Storage Fee for groups with recurring rentals.	\$25 - \$50	\$25 - \$50	\$25 - \$50	\$25 - \$50
Hourly rate for staff set up/take down during normal operating hours.	\$75.00	\$75.00	\$125.00	\$125.00
Bounce House Rental	\$45.00	\$45.00	\$45.00	\$45.00
Renter's Fee for RWB Damage	n/a	n/a	\$250.00	\$250.00
Hourly rate for add'l. cleaning if needed	\$150.00	\$150.00	\$250.00	\$250.00
TENNEY PARK PAVILION				
Residents Hourly Rate	\$26.00	\$26.00	\$30.00	\$35.00
Non-Residents Hourly Rate	\$41.00	\$41.00	\$40.00	\$45.00
<i>Fundraising Events</i>				
Hanover Based Groups Hourly Rate	\$46.00	\$46.00	\$46.00	\$50.00
Dresden School District Groups Hourly Rate	\$52.00	\$52.00	\$52.00	\$55.00
Non-Hanover Based Groups:	\$72.00	\$72.00	\$75.00	\$75.00
All Other Organizations Hourly Rate	\$77.00	\$77.00	\$80.00	\$85.00

Town of Hanover Schedule of Rates and Fees for FY2024 (July 1, 2023-June 30, 2024)

<u>Type of Fee</u>	<u>Adopted</u> <u>FY2020-21</u>	<u>Adopted</u> <u>FY2021-22</u>	<u>Adopted</u> <u>FY2022-23</u>	<u>Adopted</u> <u>FY2023-24</u>
PUBLIC GROUNDS				
Cemetery Lots - Hanover Residents	\$650.00	\$700.00	\$700.00	\$700.00
Cemetery Lots - Non-Residents	\$2,050.00	\$2,050.00	\$2,050.00	\$2,050.00
Interment - Weekday	\$650.00	\$650.00	\$700.00	\$700.00
Cremation/Urn Interment - Weekday	\$250.00	\$300.00	\$250.00	\$250.00
Interment - Weekend	n/a	n/a	\$800.00	\$800.00
Cremation/Urn Interment - Weekend	n/a	n/a	\$400.00	\$400.00
Winter (November-March) Interment Additional Fee-Full Burial	-	\$100.00	\$100.00	\$100.00
Winter (November-March) Interment Additional Fee-Cremation	-	\$50.00	\$50.00	\$50.00
Gravesite Disinterment	\$1,050.00	\$1,050.00	\$1,500.00	\$1,500.00
Main Street Streetlight Banner Installation	\$25.00/banner	\$25.00/banner	\$30.00/banner	\$30.00/banner

WATER DEPARTMENT						
	<u>Adopted FY2021-22</u>		<u>Adopted FY2022-23</u>		<u>Adopted FY2023-24</u>	
Meter Size	Quarterly Base Charge	Flow Charge per 1000 Cubic Feet of Water Used	Quarterly Base Charge	Flow Charge per 1000 Cubic Feet of Water Used	Quarterly Base Charge	Flow Charge per 1000 Cubic Feet of Water Used
5/8"	\$72.00	\$42.33	\$72.00	\$43.56	\$76.00	\$46.17
3/4"	\$72.00	\$42.33	\$72.00	\$43.56	\$80.00	\$46.17
1"	\$72.00	\$42.33	\$72.00	\$43.56	\$80.00	\$46.17
1 1/2"	\$72.00	\$42.33	\$72.00	\$43.56	\$80.00	\$46.17
2"	\$112.00	\$42.33	\$112.00	\$43.56	\$125.00	\$46.17
3"	\$202.00	\$42.33	\$202.00	\$43.56	\$225.00	\$46.17
4"	\$351.00	\$42.33	\$351.00	\$43.56	\$390.00	\$46.17
6"	\$718.00	\$42.33	\$718.00	\$43.56	\$790.00	\$46.17
Average Annual Domestic Bill (185 gallons/day)		\$669.00		\$680.00		\$680.27
Unmetered Water Accounts - Include 25% Surcharge Above Average Annual Domestic Bill		\$836.25		\$850.00		\$850.34
		<u>Adopted FY2021-22</u>		<u>Adopted FY2022-23</u>		<u>Adopted FY2023-24</u>
Private Fire Suppression Rates: applicable only to those private hydrants on properties not already paying Fire District Taxes		\$2,564.70		\$2,639.08		\$2,796.37
Hose Outlet (each):		\$6.84		\$7.04		\$7.46
Sprinkler (per nozzle):		\$1.34		\$1.38		\$1.46
Hydrant - Flow Test: Flow test between November 15th and April 15th at Town's discretion, not done during semi-annual flushing		\$260.00/test		\$275.00/test		\$300.00/test
Hydrant Meter - will be assessed a base charge, which includes the first 100 CF, plus actual water usage. Base charge shall be paid up front		\$575.00 plus flow charge		\$590.00 plus flow charge		\$625.00 plus flow charge
Commercial Emergency Call-In		\$165.00		\$170.00		\$180.00
Residential (Single Family Home) Emergency Call-In: There is no charge for the first call-in; subsequent call-in charge is billed as shown		\$135.00 (no charge for the first call-in)		\$140.00 (no charge for the first call-in)		\$145.00 (no charge for the first call-in)
Final Reading		\$42.00		\$45.00		\$50.00
Out-of-Cycle Reading		\$42.00		\$90.00		\$90.00
Water On/Off (Flat fee to be assessed for each action)		\$42.00		\$45.00		\$50.00
Backflow Device (Testable units only)						
Initial inspection and testing:		\$85.00		\$90.00		\$95.00
Backflow Device repair/replacement -at cost of materials, any subcontracted costs and administrative fee						\$35.00 Administrative coordination fee + pass through costs
Inspection (per hour)		\$85.00		\$90.00		\$95.00
Connection Fee for Hanover Water System: The Connection/Increase in Flow Fee includes (1) a fixed fee of \$200.00 to cover admin costs and up to one Inspection and (2) a Recapture Fee assessed on GPD (Gallons per Day as determined in the Sewer Recapture Fee table). Meters and setters will be charged at cost.		\$200.00 + \$2.87/ GPD plus Meter and Setters at-cost		\$250.00 + \$2.95/ GPD plus Meter and Setters at-cost		\$250.00 + \$3.15/GPD + pass through costs
Water Connection Tie-In Fee includes tap only, 3/4" and 1"		\$280.00		\$290.00		\$320.00
Water Connection Tie-In Fee includes tap only, 2" saddle tap		\$500.00		\$525.00		\$575.00
Water Connection Tie-In Fee includes tap only, 4" and larger		\$750.00		\$800.00		\$880.00

SEWER DEPARTMENT						
Base Capacity Charge plus Flow Charge	Adopted FY2021-22		Adopted FY2022-23		Adopted FY2023-24	
Meter Size*	Quarterly Base Capacity Charge	Flow Charge per 1000 Cubic Feet of Water Used - See Below**	Quarterly Base Capacity Charge	Flow Charge per 1000 Cubic Feet of Water Used - See Below**	Quarterly Base Capacity Charge	Flow Charge per 1000 Cubic Feet of Water Used - See Below**
5/8"	\$29.00	varies	\$30.00	varies	\$31.56	varies
3/4"	\$76.00	varies	\$78.62	varies	\$82.71	varies
1"	\$200.00	varies	\$206.90	varies	\$217.66	varies
1 1/2"	\$401.00	varies	\$414.83	varies	\$436.40	varies
2"	\$642.00	varies	\$664.15	varies	\$698.69	varies
3"	\$1,511.00	varies	\$1,563.13	varies	\$1,644.41	varies
4"	\$2,395.00	varies	\$2,477.63	varies	\$2,606.47	varies
6"	\$14,162.00	varies	\$14,650.59	varies	\$15,412.42	varies
Average Annual Domestic Bill (185 gallons/day)		\$459.00		\$475.00		\$499.70
Unmetered Sewer Accounts - Include 25% Surcharge Above Average Annual Domestic Bill		\$573.75		\$593.75		\$624.63
Quarterly base charge for single family residence on a private well with a water treatment system installed prior to July 1, 2010 which discharges to the municipal wastewater system - Application of this fee to be determined in consultation with Public Works staff.	\$29.00		\$30.00		\$31.56	
* <u>Meter Size</u> : Meter Size is generally determined by fixture count.						
** Sewer Flow Charge per 1000 Cubic Feet of Water Used -- Flow & Strength Charge per 1000 CF (kcf):						
Category A BOD/TSS < 250 mg/l (most residential accounts)	\$38.13	per kcf	\$39.45	per kcf	\$41.50	per kcf
Category B BOD/TSS > 250 < 400 mg/l	\$42.97	per kcf	\$44.45	per kcf	\$46.76	per kcf
Category C BOD/TSS > 400 mg/l	\$47.98	per kcf	\$49.64	per kcf	\$52.22	per kcf
<i>Category C includes all facilities with BOD and/or TSS > 400 mg/l and All Food Preparation Establishments without Approved Automated Grease Removal Systems</i>						
City of Lebanon - Base Capacity Charge	Adopted FY2021-22		Adopted FY2022-23		Adopted FY2023-24	
Meter Size*	Quarterly Base Capacity Charge	Flow Charge per 1000 Cubic Feet of Water Used - See Below**	Quarterly Base Capacity Charge	Flow Charge per 1000 Cubic Feet of Water Used - See Below**	Quarterly Base Capacity Charge	Flow Charge per 1000 Cubic Feet of Water Used - See Below**
5/8"	\$30.00	varies	\$31.67	varies	\$33.32	varies
3/4"	\$80.00	varies	\$84.44	varies	\$88.83	varies
1"	\$215.00	varies	\$226.93	varies	\$238.73	varies
1 1/2"	\$429.00	varies	\$452.81	varies	\$476.36	varies
2"	\$672.00	varies	\$709.30	varies	\$746.18	varies
3"	\$1,592.00	varies	\$1,680.36	varies	\$1,767.74	varies
4"	\$2,487.00	varies	\$2,625.03	varies	\$2,761.53	varies
6"	\$15,037.00	varies	\$15,871.55	varies	\$16,696.87	varies
** Sewer Flow Charge per 1000 Cubic Feet of Water Used -- Flow & Strength Charge per 1000 CF (kcf):						
Category A BOD/TSS < 250 mg/l (most residential accounts)	\$38.13	per kcf	\$40.25	per kcf	\$42.34	per kcf
Category B BOD/TSS > 250 < 400 mg/l	\$42.97	per kcf	\$45.35	per kcf	\$47.71	per kcf
Category C BOD/TSS > 400 mg/l	\$47.98	per kcf	\$50.64	per kcf	\$53.27	per kcf
<i>Category C includes all facilities with BOD and/or TSS > 400 mg/l and All Food Preparation Establishments without Approved Automated Grease Removal Systems</i>						

Industrial Discharge Permit and Septage Disposal					
		<u>Adopted FY2021-22</u>		<u>Adopted FY2022-23</u>	<u>Adopted FY2023-24</u>
Industrial Discharge Permit Application:					
Class 1:		\$575.00		\$595.00	\$625.00
Class 2:		\$300.00		\$315.00	\$331.00
Class 3:		\$75.00		\$80.00	\$84.00
Septage - Tipping Fee for Residents (fee is per 1,000 gallons)		\$125.00		\$130.00	\$136.00
Septage - Tipping Fee for Non-Residents (fee is per 1,000 gallons)		\$150.00		\$155.00	\$163.00
Septage - Tipping Fee for Non-Residents from Towns who have banned Land Application of Sludge (fee is per 1,000 gallons)		\$225.00		\$320.00	\$336.00
Holding Tank with BOD/TSS < 400 mg/l. > 400 mg/l will be considered Septage		\$75.00		\$80.00	\$84.00
Sewer Connection Fees					
		<u>Adopted FY2021-22</u>		<u>Adopted FY2022-23</u>	<u>Adopted FY2023-24</u>
Connection Fee for Hanover Sewer System – Includes Basic Fee of \$200.00 to Cover one Inspection and a Recapture Fee rate assessed on GPD (Gallons per Day as determined below)		\$200.00 + \$4.81/ gallon of GPD		\$250.00 + \$4.90/ gallon of GPD	\$250.00 + \$5.14/gallon of GPD
Sewer Connection Tie-In Fee		\$1,550.00		\$1,600.00	\$1,685.00
Deduct Meter Reading					
					<u>Adopted FY2023-24</u>
Deduct Meter reading (per location per billing period)					\$25.00
Recapture Fee Table					
The Recapture Fee will be determined by multiplying the peak day flow in gallons by the GPD rate above. The following are flows which shall be used to determine the peak day flow from a sewer connection:					
	GPD	Units	Category		
Apartments: Studio (one bedroom)	225		A		
Apartments: Per Bedroom	150	bedroom	A		
Athletic Facilities including Gyms and Stadiums: Participant	15	person	A		
Athletic Facilities including Gyms and Stadiums: Classroom	15	seat	A		
Athletic Facilities including Gyms and Stadiums: Spectator	3	seat	A		
Bar / Lounge	20	seat	B		
Bed & Breakfast	60	bedroom	B		
Camps: Campground w/comfort station	25	site	A		
Camps: Recreation Trailers	90	site	A		
Camps: Construction Sites	50	site	A		
Camps: Day Camp - no meals	15	site	A		
Camps: Resort Camp (night & day) limited plumbing	50	person	A		
Camps: Dining Facility only	25	person	B		
Catering & Dining Facilities	12	patron	B		
Church: Sanctuary	5	seat	A		
Country Club: Dining Room	10	seat	B		
Country Club: Snack Bar	10	seat	B		
Country Club: Locker and Showers	20	locker	A		
Dentists: Chair	200	each	A		
Dentists: Staff	35	employee	A		
Doctor's Office: Patient	10	each	A		
Doctor's Office: Staff	35	employee	A		
Dog Kennels	50	kennel	B		
Dwellings: (two bedroom minimum)	150	bedroom	A		
Dwellings: Rooming House with meals	60	bedroom	B		
Dwellings: Rooming House without meals	40	bedroom	A		
Factories (excl industrial waste): Light industry w/o cafeteria or showers	20	employee	A		
Factories (excl industrial waste): Light industry with cafeteria no showers	25	employee	B		
Factories (excl industrial waste): Light industry with cafeteria and showers	35	employee	B		

Factories (excl industrial waste): Warehouse	35	employee	A			
Factories (excl industrial waste): Assembly	20	employee	A			
Factories (excl industrial waste): Research Facilities to be determined			B			
Floor Drains NOT ALLOWED						
Fraternities & Sororities	150	bed	B			
Hairdressers: Chair	150	each	A			
Hairdressers: Staff	35	employee	A			
Hospital: Bed	250	bed	B			
Outpatient surgery: Bed	200	bed	B			
Hotel & Motel: single bed*	100	bed	A			
Hotel & Motel: double bed*	200	bed	A			
*with food services category B						
Laundromats, coin operated	500	machine	B			
Maintenance Facility to be determined			B			
Nursing Homes & Assisted Living Facilities	125	bed	B			
Office Building: without cafeteria	15	employee	A			
Office Building: with cafeteria	20	employee	B			
Office Building: Unspecified Office Space	15	100 SF	A			
Picnic Parks: Bathroom only	5	person	A			
Picnic Parks: Bath house, showers and toilets	10	person	A			
Restaurant or Cafeteria: Eat-in with bathroom and kitchen waste	40	seat	B			
Restaurant or Cafeteria: Eat-in paper service, plus toilet and kitchen waste	20	seat	B			
Restaurant or Cafeteria: Kitchen waste only	3	seat	B			
Restaurant or Cafeteria: Seasonal Outdoor seating	20	seat	B			
Bars and lounges	20	seat	B			
Bars and lounges	35	employee	A			
Function Rooms	12	seat	B			
<u>Schools:</u>						
Boarding	100	bed	B			
Day Care & Nursery	15	person	A			
Day, without gym, cafeteria or showers	15	person	A			
Day, without gym, showers with cafeteria	20	person	B			
Day, with gyms, showers and cafeteria	35	person	B			
Post Secondary School / Classroom	15	seat	A			
Post Secondary School / Dormitory	85	bed	A			
Post Secondary School / Dormitory with Cafeteria	125	bed	B			
Service Stations	10	vehicle	B			
Shopping Centers/Grocery/Convenience stores: Large Dry Goods	5	100 SF	A			
Garbage Grinder are NOT ALLOWED						
Shopping Centers/Grocery/Convenience stores: With meat dept. w/o garbage grinder	11	100 SF	B			
Shopping Centers/Grocery/Convenience stores: with deli	3	meal	B			
Small Dry Goods	100	each	A			
	3	meal	B			
Swimming Pools	1000	800 SF	A			
Tennis Courts	250	per court	A			
Theatres	5	seat	A			
Workers: Construction bathroom only	5	employee	A			

Uses not listed will be determined from previous metered usage corrected for strength and a multiplied by a peaking factor of 2 and shall be approved by the Director of Public Works.

Category C includes all facilities with BOD and/or TSS > 400 mg/l and All Food Preparation Establishments without Approved Automated Grease Removal Systems.

Food grinding is prohibited – period – if discovered, a notice to cease the activity within 30 days, or penalties of \$150.00/day shall be instituted. A reoccurrence will be charged \$500.00, and then disconnection of service.

Discharges of Fats Oil and Grease (F.O.G.) above 250 mg/L shall be assessed any line flushing charges. Any blockages or Sanitary Sewer Overflow's (SSO) attributed to F.O.G. shall warrant the discharger to be charged for all cleanup and administrative costs as well as an impact fee of \$500.00, with disconnection of service after 2 occurrences.

Household Hazardous Waste

2024 COLLECTION DAYS

NEW SITE
IN LEBANON
FOR 2024

WHEN

All collections are 9:00 am—Noon

Sat, May 4—NEW! Lebanon: DHMC Lot 27, 52 Labombard Rd

Sat, June 1—Claremont Highway Garage, 8 Grandview Street

Fri, July 12 —NEW! Lebanon: DHMC Lot 27, 52 Labombard Rd

Sat, August 3—Sunapee Highway Garage, 621 Route 11

Sat, Sept 28—NEW! Lebanon: DHMC Lot 27, 52 Labombard Rd

FREE to residents from Claremont, Cornish, Enfield, ~~Grantham~~, Goshen, Hanover, Lebanon, Lempster, Lyme, New London, Newbury, Newport, Orford, Piermont, Plainfield, Springfield, Sunapee, Unity, Washington, and Wilmot. (Other towns' residents welcome for a fee)

ANYONE with 25 gallons or more and all businesses must pre-register by calling UVLSRPC two weeks before event

WHAT TO BRING:

- Pesticides & Herbicides, Flea/Tick Treatments
- Antifreeze, Dirty Gas & Kerosene
- Adhesives & Driveway Sealer
- Mercury Thermostats/Thermometers
- Household Cleaners & Polishes
- Hobby & Pool Chemicals
- Lead Fishing Tackle
- Smoke Detectors
- Oil-Based Paint (NOT LATEX)
- Solvents, Varnishes, Stains
- Batteries: Button, Ni-Cad, Lithium, Rechargeable (NOT ALKALINE)

Vape pens and other oddball items
require pre-registration

WHAT NOT TO BRING

Aerosol cans, empty: Recycle with scrap metal. Talk to your town. Bring cans with product in them to collection

Ammunition and explosives: Call State Police at 271-3636.

Asbestos: Contact a licensed asbestos specialist. Asbestos is hazardous to your health — don't remove it yourself!

Batteries, alkaline: Most non-rechargeable batteries (AA, AAA, C, D, and 9-volt) are trash in NH. Tape 9-volt terminals before disposal to avoid fire in your trash

Batteries, automotive: Take to auto parts store or your transfer station

Fire extinguishers: Recycle empty extinguishers (NRRA takes from towns)

Fluorescent lights: May be taken at your town facility. Check with your town. Food Co-ops and Home Depot may take CFLs (spiral bulbs), not tubes

Latex paint: Use kitty litter, sawdust, or shredded paper to dry out latex paint; throw in your trash. Empty, dry metal cans may be recycled as scrap metal at your recycling facility. If it says, "clean up with soap and water," it's latex

Medical sharps: Place in a rigid container (e.g. detergent bottle), seal cap with duct tape, and label container "SHARPS — NOT FOR RECYCLING" Dispose of with regular trash by handing to a waste collector — can become a projectile if compacted in trash

Medicine: See www.twinstatesafemeds.com for police stations taking meds

Propane or helium tanks: Propane/helium tanks can be exchanged/refilled at a distributor; or contact town transfer station about empty tanks

Used motor oil: Take to town transfer station or a service station for recycling



Questions? Contact the Upper Valley Lake Sunapee Regional Planning Commission
(603) 448-1680 + tjosephson@uvlsrpc.org + <http://hhw.uvlsrpc.org>



Photo Credit: Alex Jopek